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ASSEMBLY BILL NO. 533—COMMITTEE ON TAXATION

(ON BEHALF OF THE COUNTY ASSESSORS ASSOCIATION)

MARCH 24, 2003

Referred to Committee on Taxation

SUMMARY—Makes various changes to provisions governing the recordation and taxation of property. (BDR 32-122)

FISCAL NOTE: Effect on Local Government: Yes.  
Effect on the State: Yes.

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EXPLANATION – Matter in *bolded italics* is new; matter between brackets ~~omitted material~~ is material to be omitted.

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AN ACT relating to property; revising the qualifications for obtaining an exemption from the property and governmental services taxes for a surviving spouse, orphan child, blind person, veteran or disabled veteran; providing for the adjustment of the amount of the exemptions from the property and governmental services taxes for surviving spouses, orphan children and blind persons; revising the limitation on the computed taxable value of property; revising the circumstances under which a person may have the valuation of his property changed or corrected; providing specifically that a tax lien is superior to all other liens on the taxable property; establishing a procedure for the detachment of territory from cities to avoid division of legal tax parcels; requiring certain digital documents maintained by a county recorder to be compatible with the information technology used by the county assessor; and providing other matters properly relating thereto.

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN  
SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

- 1     **Section 1.** NRS 360.215 is hereby amended to read as follows:  
2     360.215   ***1.*** The Department:



- 1 ~~[1.]~~ (a) May assist the county assessors in appraising property  
2 within their respective counties which the ratio study shows to be in  
3 need of reappraisal.
- 4 ~~[2.—Shall]~~
- 5 (b) *Has the exclusive authority to* consult with and assist county  
6 assessors to develop and maintain standard assessment procedures  
7 to be applied and used in all of the counties of the State, to ensure  
8 that assessments of property by county assessors are made equal in  
9 each of the several counties of this state. These procedures must  
10 include uniform methods for:
- 11 ~~[(a)]~~ (1) Assessing, projecting and reporting construction work  
12 in progress and other new property; and
- 13 ~~[(b)]~~ (2) Counting and reporting housing units.
- 14 ~~[3.—Shall]~~
- 15 (c) *Has the exclusive authority to* visit a selective cross section  
16 of assessable properties within the various counties in cooperation  
17 with the county assessor and examine these properties and compare  
18 them with the tax roll and assist the various county assessors in  
19 correcting any inequalities found to exist with factors of equal value  
20 and actual assessed value considered, and place upon the rolls any  
21 property found to be omitted from the tax roll.
- 22 ~~[4.]~~ (d) Shall carry on a continuing study, the object of which is  
23 the equalization of property values between counties.
- 24 ~~[5.]~~ (e) Shall carry on a program of in-service training for  
25 county assessors of the several counties of the State, and each year  
26 hold classes of instruction in assessing procedure for the purpose of  
27 bringing each county assessor and his authorized personnel the  
28 newest methods, procedures and practices in assessing property.  
29 Expenses of attending such classes are a proper and allowable  
30 charge by the board of county commissioners in each county.
- 31 ~~[6.—Shall continually supervise]~~
- 32 (f) *Has the exclusive authority to continually supervise*  
33 assessment procedures which are carried on in the several counties  
34 of the State and advise county assessors in the application of such  
35 procedures. The Department shall make a complete written report to  
36 each session of the Legislature, which must include all reports of its  
37 activities and findings and all recommendations which it has made  
38 to the several county assessors, and the extent to which the  
39 recommendations have been followed.
- 40 ~~[7.]~~ (g) Shall carry on a continuing program to maintain and  
41 study the assessment of public utilities and all other property  
42 assessed by the Department to the end that the assessment is  
43 equalized with the property assessable by county assessors.
- 44 ~~[8.]~~ (h) May conduct appraisals at the request of and in  
45 conjunction with any county assessor when the assessor considers



1 such assistance necessary. One-half of the cost of the appraisal must  
2 be paid by the county. In lieu of a cash payment, the county may  
3 provide labor, material or services having a value equal to one-half  
4 of the appraisal cost.

5 ~~9-~~ (i) Shall establish and maintain a manual of assessment  
6 policies and procedures.

7 *2. Notwithstanding any other provision of law to the contrary,*  
8 *a local governmental entity or state agency, other than the*  
9 *Department, shall not perform an audit, other than a financial*  
10 *audit, of the receipts generated in the office of the county assessor.*

11 **Sec. 2.** Chapter 361 of NRS is hereby amended by adding  
12 thereto a new section to read as follows:

13 *A person who owns at least 25 mobile or manufactured homes*  
14 *that are leased within a county for commercial purposes and have*  
15 *not been converted to real property pursuant to NRS 361.244 shall*  
16 *file:*

17 *1. A written statement required by NRS 361.265 that includes*  
18 *an inventory of such homes; and*

19 *2. With the county assessor of the county in which the homes*  
20 *are situated a report of any new or used mobile or manufactured*  
21 *homes brought into the county as required by NRS 361.562.*

22 **Sec. 3.** NRS 361.015 is hereby amended to read as follows:

23 361.015 “Bona fide resident” means a person who has  
24 ~~established~~ :

25 *1. Established* a residence in the State of Nevada ~~[- and has~~  
26 ~~actually]~~ ; and

27 *2. Actually* resided in this state for at least 6 months ~~[-]~~ *or has*  
28 *a valid driver’s license or identification card issued by the*  
29 *Department of Motor Vehicles of this state.*

30 **Sec. 4.** NRS 361.080 is hereby amended to read as follows:

31 361.080 1. The property of surviving spouses and orphan  
32 children, not to exceed the amount of \$1,000 assessed valuation, is  
33 exempt from taxation, but no such exemption may be allowed to  
34 anyone but actual bona fide residents of this state, and must be  
35 allowed in but one county in this state to the same family.

36 2. For the purpose of this section, property in which the  
37 surviving spouse or orphan child has any interest shall be deemed  
38 the property of the surviving spouse or orphan child.

39 3. The person claiming such an exemption shall file with the  
40 county assessor an affidavit declaring his residency and that the  
41 exemption has been claimed in no other county in this state for that  
42 year. The affidavit must be made before the county assessor or a  
43 notary public. After the filing of the original affidavit, the county  
44 assessor shall mail a form for renewal of the exemption to the  
45 person each year following a year in which the exemption was



1 allowed for that person. The form must be designed to facilitate its  
2 return by mail by the person claiming the exemption.

3 4. A surviving spouse is not entitled to the exemption provided  
4 by this section in any fiscal year beginning after any remarriage,  
5 even if the remarriage is later annulled.

6 *5. Beginning with the 2005-2006 fiscal year, the monetary*  
7 *amount in subsection 1 must be adjusted for each fiscal year by*  
8 *adding to each amount the product of the amount multiplied by*  
9 *the percentage increase in the Consumer Price Index (All Items)*  
10 *from December 2003 to the December preceding the fiscal year for*  
11 *which the adjustment is calculated.*

12 **Sec. 5.** NRS 361.082 is hereby amended to read as follows:

13 361.082 1. That portion of real property and tangible  
14 personal property which is used for housing and related facilities for  
15 persons with low incomes is exempt from taxation if the portion of  
16 property qualifies as a low-income unit and is part of a qualified  
17 low-income housing project that is funded in part by federal money  
18 appropriated pursuant to 42 U.S.C. §§ 12701 et seq. for the year in  
19 which the exemption applies.

20 2. The portion of a qualified low-income housing project that is  
21 entitled to the property tax exemption pursuant to subsection 1 must  
22 be determined by dividing the total assessed value of the housing  
23 project and the land upon which it is situated into the assessed value  
24 of the low-income units and related facilities that are occupied *by* or  
25 used exclusively ~~by~~ *for* persons with low incomes.

26 3. The Nevada Tax Commission shall, by regulation, prescribe  
27 a form for an application for the exemption described in subsection

28 *1. After an original application is filed, the county assessor of the*  
29 *county in which the housing project is located may mail a form for*  
30 *the renewal of the exemption to the owner of the housing project*  
31 *each year following a year in which the exemption was allowed for*  
32 *that project.*

33 4. *A renewal form returned to a county assessor must*  
34 *indicate the total number of units in the housing project and the*  
35 *number of units used for housing and related facilities for persons*  
36 *with low incomes. If the owner of a housing project fails to*  
37 *provide a properly completed renewal form to the county assessor*  
38 *of the county in which the project is located by the date required in*  
39 *NRS 361.155, or fails to qualify for the exemption described in*  
40 *subsection 1, he is not entitled to the exemption in the following*  
41 *fiscal year.*

42 5. As used in this section, the terms “low-income unit” and  
43 “qualified low-income housing project” have the meanings ascribed  
44 to them in 26 U.S.C. § 42.



1       **Sec. 6.** NRS 361.085 is hereby amended to read as follows:

2       361.085 1. The property of all blind persons, not to exceed  
3 the amount of \$3,000 of assessed valuation, is exempt from taxation,  
4 including community property to the extent only of the blind  
5 person's interest therein, but no such exemption may be allowed to  
6 anyone but bona fide residents of this state, and must be allowed in  
7 but one county in this state on account of the same blind person.

8       2. The person claiming such an exemption ~~[shall]~~ *must* file  
9 with the county assessor an affidavit declaring ~~[his residency]~~ *that*  
10 *he is an actual bona fide resident of the State of Nevada, that he is*  
11 *a blind person* and that the exemption ~~[has been]~~ *is* claimed in no  
12 other county in this state . ~~[for that year.]~~ The affidavit must be  
13 made before the county assessor or a notary public. After the filing  
14 of the original affidavit, the county assessor shall mail a form for  
15 renewal of the exemption to the person each year following a year in  
16 which the exemption was allowed for that person. The form must be  
17 designed to facilitate its return by mail by the person claiming the  
18 exemption.

19       3. Upon first claiming the exemption in a county the claimant  
20 shall furnish to the assessor a certificate of a *licensed* physician  
21 ~~[licensed under the laws of this state]~~ setting forth that he has  
22 examined the claimant and has found him to be a blind person.

23       4. *Beginning with the 2005-2006 fiscal year, the monetary*  
24 *amount in subsection 1 must be adjusted for each fiscal year by*  
25 *adding to each amount the product of the amount multiplied by*  
26 *the percentage increase in the Consumer Price Index (All Items)*  
27 *from December 2003 to the December preceding the fiscal year for*  
28 *which the adjustment is calculated.*

29       5. As used in this section, "blind person" includes any person  
30 whose visual acuity with correcting lenses does not exceed 20/200  
31 in the better eye, or whose vision in the better eye is restricted to a  
32 field which subtends an angle of not greater than 20°.

33       **Sec. 7.** NRS 361.090 is hereby amended to read as follows:

34       361.090 1. The property, to the extent of the assessed  
35 valuation as set forth in subsection 2, of any actual bona fide  
36 resident of the State of Nevada who ~~is~~

37 ~~—(a) Has served a minimum of 90 days on active duty, who was~~  
38 ~~assigned to active duty at some time between April 21, 1898, and~~  
39 ~~June 15, 1903, or between April 6, 1917, and November 11, 1918,~~  
40 ~~or between December 7, 1941, and December 31, 1946, or between~~  
41 ~~June 25, 1950, and January 31, 1955;~~

42 ~~—(b) Has]~~ *has* served a minimum of 90 continuous days on active  
43 duty none of which was for training purposes, ~~[who was assigned to~~  
44 ~~active duty at some time between January 1, 1961, and May 7, 1975;~~  
45 ~~or~~



1 ~~—(c) Has served on active duty in connection with carrying out~~  
2 ~~the authorization granted to the President of the United States in~~  
3 ~~Public Law 102-1,] and who received, upon severance from service,~~  
4 an honorable discharge or certificate of satisfactory service from the  
5 Armed Forces of the United States, or who, having so served, is still  
6 serving in the Armed Forces of the United States, is exempt from  
7 taxation.

8 2. The amount of assessed valuation that is exempt from  
9 taxation pursuant to subsection 1:

- 10 (a) For Fiscal Year 2001-2002, is \$1,250;
- 11 (b) For Fiscal Year 2002-2003, is \$1,500; and
- 12 (c) For Fiscal Year 2003-2004, is \$1,750.


13 3. For the purpose of this section:

- 14 (a) For Fiscal Year 2001-2002, the first \$1,250 assessed  
15 valuation of property in which such a person has any interest;
- 16 (b) For Fiscal Year 2002-2003, the first \$1,500 assessed  
17 valuation of property in which such a person has any interest; and
- 18 (c) For Fiscal Year 2003-2004, the first \$1,750 assessed  
19 valuation of property in which such a person has any  
20 interest,

21 shall be deemed the property of that person.

22 4. The exemption may be allowed only to a claimant who files  
23 an affidavit with his claim for exemption on real property pursuant  
24 to NRS 361.155. The affidavit may be filed at any time by a person  
25 claiming exemption from taxation on personal property.

26 5. The affidavit must be made before the county assessor or a  
27 notary public and filed with the county assessor. It must state that  
28 the affiant is an actual bona fide resident of the State of Nevada who  
29 meets all the other requirements of subsection 1 and that the  
30 exemption is claimed in no other county in this state. After the filing  
31 of the original affidavit, the county assessor shall mail a form for:

- 32 (a) The renewal of the exemption; and
- 33 (b) The designation of any amount to be credited to the  
34 Veterans' Home Account  established pursuant to  
35 *NRS 417.145,*

36 to the person each year following a year in which the exemption was  
37 allowed for that person. The form must be designed to facilitate its  
38 return by mail by the person claiming the exemption.

39 6. Persons in actual military service are exempt during the  
40 period of such service from filing annual affidavits of exemption,  
41 and the county assessors shall continue to grant exemption to such  
42 persons on the basis of the original affidavits filed. In the case of  
43 any person who has entered the military service without having  
44 previously made and filed an affidavit of exemption, the affidavit



1 may be filed in his behalf during the period of such service by any  
2 person having knowledge of the facts.

3 7. Before allowing any veteran's exemption pursuant to the  
4 provisions of this chapter, the county assessor of each of the several  
5 counties of this state shall require proof of status of the veteran, and  
6 for that purpose shall require production of an honorable discharge  
7 or certificate of satisfactory service or a certified copy thereof, or  
8 such other proof of status as may be necessary.

9 8. If any person files a false affidavit or produces false proof to  
10 the county assessor, and as a result of the false affidavit or false  
11 proof a tax exemption is allowed to a person not entitled to the  
12 exemption, he is guilty of a gross misdemeanor.

13 **Sec. 8.** NRS 361.090 is hereby amended to read as follows:

14 361.090 1. The property, to the extent of \$2,000 assessed  
15 valuation, of any actual bona fide resident of the State of Nevada  
16 who ~~f:~~

17 ~~—(a) Has served a minimum of 90 days on active duty, who was~~  
18 ~~assigned to active duty at some time between April 21, 1898, and~~  
19 ~~June 15, 1903, or between April 6, 1917, and November 11, 1918,~~  
20 ~~or between December 7, 1941, and December 31, 1946, or between~~  
21 ~~June 25, 1950, and January 31, 1955;~~

22 ~~—(b) Has] has~~ served a minimum of 90 continuous days on active  
23 duty none of which was for training purposes, ~~[who was assigned to~~  
24 ~~active duty at some time between January 1, 1961, and May 7, 1975;~~  
25 ~~or~~

26 ~~—(c) Has served on active duty in connection with carrying out~~  
27 ~~the authorization granted to the President of the United States in~~  
28 ~~Public Law 102-1,] and who received, upon severance from service,~~  
29 an honorable discharge or certificate of satisfactory service from the  
30 Armed Forces of the United States, or who, having so served, is still  
31 serving in the Armed Forces of the United States, is exempt from  
32 taxation.

33 2. For the purpose of this section, the first \$2,000 assessed  
34 valuation of property in which such a person has any interest shall  
35 be deemed the property of that person.

36 3. The exemption may be allowed only to a claimant who files  
37 an affidavit with his claim for exemption on real property pursuant  
38 to NRS 361.155. The affidavit may be filed at any time by a person  
39 claiming exemption from taxation on personal property.

40 4. The affidavit must be made before the county assessor or a  
41 notary public and filed with the county assessor. It must state that  
42 the affiant is an actual bona fide resident of the State of Nevada who  
43 meets all the other requirements of subsection 1 and that the  
44 exemption is claimed in no other county in this state. After the filing  
45 of the original affidavit, the county assessor shall mail a form for:





1 (a) The renewal of the exemption; and  
2 (b) The designation of any amount to be credited to the  
3 Veterans' Home Account ~~is~~ *established pursuant to*  
4 *NRS 417.145,*

5 to the person each year following a year in which the exemption was  
6 allowed for that person. The form must be designed to facilitate its  
7 return by mail by the person claiming the exemption.

8 5. Persons in actual military service are exempt during the  
9 period of such service from filing annual affidavits of exemption,  
10 and the county assessors shall continue to grant exemption to such  
11 persons on the basis of the original affidavits filed. In the case of  
12 any person who has entered the military service without having  
13 previously made and filed an affidavit of exemption, the affidavit  
14 may be filed in his behalf during the period of such service by any  
15 person having knowledge of the facts.

16 6. Before allowing any veteran's exemption pursuant to the  
17 provisions of this chapter, the county assessor of each of the several  
18 counties of this state shall require proof of status of the veteran, and  
19 for that purpose shall require production of an honorable discharge  
20 or certificate of satisfactory service or a certified copy thereof, or  
21 such other proof of status as may be necessary.

22 7. If any person files a false affidavit or produces false proof to  
23 the county assessor, and as a result of the false affidavit or false  
24 proof a tax exemption is allowed to a person not entitled to the  
25 exemption, he is guilty of a gross misdemeanor.

26 8. Beginning with the 2005-2006 Fiscal Year, the monetary  
27 amounts in subsections 1 and 2 must be adjusted for each fiscal year  
28 by adding to each amount the product of the amount multiplied by  
29 the percentage increase in the Consumer Price Index (All Items)  
30 from December 2003 to the December preceding the fiscal year for  
31 which the adjustment is calculated.

32 **Sec. 9.** NRS 361.0905 is hereby amended to read as follows:

33 361.0905 1. Any person who qualifies for an exemption  
34 pursuant to NRS 361.090 *or 361.091* may, in lieu of claiming his  
35 exemption:

36 (a) Pay to the county assessor all or any portion of the amount  
37 by which the tax would be reduced if he claimed his exemption; and

38 (b) Direct the county assessor to deposit that amount for credit  
39 to the Veterans' Home Account established pursuant to  
40 NRS 417.145.

41 2. Any person who wishes to waive his exemption pursuant to  
42 this section shall designate the amount to be credited to the Account  
43 on a form provided by the Nevada Tax Commission.

44 3. The county assessor shall deposit any money received  
45 pursuant to this section with the State Treasurer for credit to the





1 Veterans' Home Account established pursuant to NRS 417.145. The  
2 State Treasurer shall not accept:

3 (a) For Fiscal Year 2001-2002, more than a total of \$1,250,000;  
4 (b) For Fiscal Year 2002-2003, more than a total of \$1,500,000;  
5 and

6 (c) For Fiscal Year 2003-2004, more than a total of  
7 \$1,750,000,  
8 for credit to the Account pursuant to this section and NRS 371.1035  
9 during any fiscal year.

10 **Sec. 10.** NRS 361.0905 is hereby amended to read as follows:

11 361.0905 1. Any person who qualifies for an exemption  
12 pursuant to NRS 361.090 *or 361.091* may, in lieu of claiming his  
13 exemption:

14 (a) Pay to the county assessor all or any portion of the amount  
15 by which the tax would be reduced if he claimed his exemption; and

16 (b) Direct the county assessor to deposit that amount for credit  
17 to the Veterans' Home Account established pursuant to  
18 NRS 417.145.

19 2. Any person who wishes to waive his exemption pursuant to  
20 this section shall designate the amount to be credited to the Account  
21 on a form provided by the Nevada Tax Commission.

22 3. The county assessor shall deposit any money received  
23 pursuant to this section with the State Treasurer for credit to the  
24 Veterans' Home Account established pursuant to NRS 417.145. The  
25 State Treasurer shall not accept more than a total of \$2,000,000 for  
26 credit to the Account pursuant to this section and NRS 371.1035  
27 during any fiscal year.

28 **Sec. 11.** NRS 361.091 is hereby amended to read as follows:

29 361.091 1. A bona fide resident of the State of Nevada who  
30 has incurred a permanent service-connected disability and has been  
31 honorably discharged from the Armed Forces of the United States,  
32 or his surviving spouse, is entitled to a disabled veteran's  
33 exemption.

34 2. The amount of exemption is based on the total percentage of  
35 permanent service-connected disability. The maximum allowable  
36 exemption for total permanent disability is:

37 (a) For Fiscal Year 2001-2002, the first \$12,500 assessed  
38 valuation;

39 (b) For Fiscal Year 2002-2003, the first \$15,000 assessed  
40 valuation; and

41 (c) For Fiscal Year 2003-2004, the first \$17,500 assessed  
42 valuation.

43 3. A person with a permanent service-connected disability of:

44 (a) Eighty to 99 percent, inclusive, is entitled to:



1 (1) For Fiscal Year 2001-2002, an exemption of \$9,375  
2 assessed value;

3 (2) For Fiscal Year 2002-2003, an exemption of \$11,250  
4 assessed value; and

5 (3) For Fiscal Year 2003-2004, an exemption of \$13,125  
6 assessed value.

7 (b) Sixty to 79 percent, inclusive, is entitled to:

8 (1) For Fiscal Year 2001-2002, an exemption of \$6,250  
9 assessed value;

10 (2) For Fiscal Year 2002-2003, an exemption of \$7,500  
11 assessed value; and

12 (3) For Fiscal Year 2003-2004, an exemption of \$8,750  
13 assessed value.

14 For the purposes of this section, any property in which an applicant  
15 has any interest is deemed to be the property of the applicant.

16 4. The exemption may be allowed only to a claimant who has  
17 filed an affidavit with his claim for exemption on real property  
18 pursuant to NRS 361.155. The affidavit may be made at any time by  
19 a person claiming an exemption from taxation on personal property.

20 5. The affidavit must be made before the county assessor or a  
21 notary public and be submitted to the county assessor. It must be to  
22 the effect that the affiant is a bona fide resident of the State of  
23 Nevada, that he meets all the other requirements of subsection 1 and  
24 that he does not claim the exemption in any other county within this  
25 state. After the filing of the original affidavit, the county assessor  
26 shall mail a form for :

27 (a) *The renewal of the exemption ; and*

28 (b) *The designation of any amount to be credited to the*  
29 *Veterans' Home Account established pursuant to*  
30 *NRS 417.145,*

31 to the person each year following a year in which the exemption was  
32 allowed for that person. The form must be designed to facilitate its  
33 return by mail by the person claiming the exemption.

34 6. Before allowing any exemption pursuant to the provisions of  
35 this section, the county assessor shall require proof of the  
36 applicant's status, and for that purpose shall require him to produce  
37 an original or certified copy of:

38 (a) An honorable discharge or other document of honorable  
39 separation from the Armed Forces of the United States which  
40 indicates the total percentage of his permanent service-connected  
41 disability;

42 (b) A certificate of satisfactory service which indicates the total  
43 percentage of his permanent service-connected disability; or

44 (c) A certificate from the Department of Veterans Affairs or any  
45 other military document which shows that he has incurred a



1 permanent service-connected disability and which indicates the total  
2 percentage of that disability, together with a certificate of honorable  
3 discharge or satisfactory service.

4 7. A surviving spouse claiming an exemption pursuant to this  
5 section must file with the county assessor an affidavit declaring that:

6 (a) The surviving spouse was married to and living with the  
7 disabled veteran for the 5 years preceding his death;

8 (b) The disabled veteran was eligible for the exemption at the  
9 time of his death or would have been eligible if he had been a  
10 resident of the State of Nevada;

11 (c) The surviving spouse has not remarried; and

12 (d) The surviving spouse is a bona fide resident of the State of  
13 Nevada.

14 The affidavit required by this subsection is in addition to the  
15 certification required pursuant to subsections 5 and 6. After the  
16 filing of the original affidavit required by this subsection, the county  
17 assessor shall mail a form for renewal of the exemption to the  
18 person each year following a year in which the exemption was  
19 allowed for that person. The form must be designed to facilitate its  
20 return by mail by the person claiming the exemption.

21 8. If a tax exemption is allowed under this section, the claimant  
22 is not entitled to an exemption under NRS 361.090.

23 9. If any person makes a false affidavit or produces false proof  
24 to the county assessor or a notary public, and as a result of the false  
25 affidavit or false proof, the person is allowed a tax exemption to  
26 which he is not entitled, he is guilty of a gross misdemeanor.

27 **Sec. 12.** NRS 361.091 is hereby amended to read as follows:

28 361.091 1. A bona fide resident of the State of Nevada who  
29 has incurred a permanent service-connected disability and has been  
30 honorably discharged from the Armed Forces of the United States,  
31 or his surviving spouse, is entitled to a disabled veteran's  
32 exemption.

33 2. The amount of exemption is based on the total percentage of  
34 permanent service-connected disability. The maximum allowable  
35 exemption for total permanent disability is the first \$20,000 assessed  
36 valuation. A person with a permanent service-connected disability  
37 of:

38 (a) Eighty to 99 percent, inclusive, is entitled to an exemption of  
39 \$15,000 assessed value.

40 (b) Sixty to 79 percent, inclusive, is entitled to an exemption of  
41 \$10,000 assessed value.

42 For the purposes of this section, any property in which an applicant  
43 has any interest is deemed to be the property of the applicant.

44 3. The exemption may be allowed only to a claimant who has  
45 filed an affidavit with his claim for exemption on real property



1 pursuant to NRS 361.155. The affidavit may be made at any time by  
2 a person claiming an exemption from taxation on personal property.

3 4. The affidavit must be made before the county assessor or a  
4 notary public and be submitted to the county assessor. It must be to  
5 the effect that the affiant is a bona fide resident of the State of  
6 Nevada, that he meets all the other requirements of subsection 1 and  
7 that he does not claim the exemption in any other county within this  
8 state. After the filing of the original affidavit, the county assessor  
9 shall mail a form for :

- 10 (a) *The renewal of the exemption ; and*  
11 (b) *The designation of any amount to be credited to the*  
12 *Veterans' Home Account established pursuant to*  
13 *NRS 417.145,*

14 to the person each year following a year in which the exemption was  
15 allowed for that person. The form must be designed to facilitate its  
16 return by mail by the person claiming the exemption.

17 5. Before allowing any exemption pursuant to the provisions of  
18 this section, the county assessor shall require proof of the  
19 applicant's status, and for that purpose shall require him to produce  
20 an original or certified copy of:

21 (a) An honorable discharge or other document of honorable  
22 separation from the Armed Forces of the United States which  
23 indicates the total percentage of his permanent service-connected  
24 disability;

25 (b) A certificate of satisfactory service which indicates the total  
26 percentage of his permanent service-connected disability; or

27 (c) A certificate from the Department of Veterans Affairs or any  
28 other military document which shows that he has incurred a  
29 permanent service-connected disability and which indicates the total  
30 percentage of that disability, together with a certificate of honorable  
31 discharge or satisfactory service.

32 6. A surviving spouse claiming an exemption pursuant to this  
33 section must file with the county assessor an affidavit declaring that:

34 (a) The surviving spouse was married to and living with the  
35 disabled veteran for the 5 years preceding his death;

36 (b) The disabled veteran was eligible for the exemption at the  
37 time of his death or would have been eligible if he had been a  
38 resident of the State of Nevada;

39 (c) The surviving spouse has not remarried; and

40 (d) The surviving spouse is a bona fide resident of the State of  
41 Nevada.

42 The affidavit required by this subsection is in addition to the  
43 certification required pursuant to subsections 4 and 5. After the  
44 filing of the original affidavit required by this subsection, the county  
45 assessor shall mail a form for renewal of the exemption to the



1 person each year following a year in which the exemption was  
2 allowed for that person. The form must be designed to facilitate its  
3 return by mail by the person claiming the exemption.

4 7. If a tax exemption is allowed under this section, the claimant  
5 is not entitled to an exemption under NRS 361.090.

6 8. If any person makes a false affidavit or produces false proof  
7 to the county assessor or a notary public, and as a result of the false  
8 affidavit or false proof, the person is allowed a tax exemption to  
9 which he is not entitled, he is guilty of a gross misdemeanor.

10 9. Beginning with the 2005-2006 Fiscal Year, the monetary  
11 amounts in subsection 2 must be adjusted for each fiscal year by  
12 adding to the amount the product of the amount multiplied by the  
13 percentage increase in the Consumer Price Index (All Items) from  
14 December 2003 to the December preceding the fiscal year for which  
15 the adjustment is calculated.

16 **Sec. 13.** NRS 361.189 is hereby amended to read as follows:

17 361.189 1. Not later than July 1, 1979, and thereafter:

18 (a) All land in this state ~~{shall}~~ **must** be legally described for tax  
19 purposes by parcel number in accordance with the parceling system  
20 prescribed by the Department. The provisions of NRS 361.190 to  
21 361.220, inclusive, ~~{shall}~~ **must** remain in effect until each county  
22 has established and implemented the prescribed parceling system.

23 (b) Each county shall prepare and possess a complete set of  
24 maps drawn in accordance with such parceling system for all land in  
25 the county.

26 2. The Department may assist any county in preparing the  
27 maps required by subsection 1, if it is shown to the satisfaction of  
28 the Department that the county does not have the ability to prepare  
29 such maps. The county shall reimburse the Department for its costs  
30 from the county general fund. The Department may employ such  
31 services as are needed to carry out the provisions of this section.

32 3. The county assessor shall ensure that the parcels of land on  
33 such maps are numbered in the manner prescribed by the  
34 Department. The county assessor shall continually update the maps  
35 to reflect transfers, conveyances, acquisitions or any other  
36 transaction or event that changes the boundaries of any parcel and  
37 shall renumber the parcels or prepare new map pages for any portion  
38 of the maps to show combinations or divisions of parcels in the  
39 manner prescribed by the Department. The maps ~~{shall}~~ **must**  
40 readily disclose precisely what land is covered by any particular  
41 parcel number in the current fiscal year.

42 4. The Department may review such maps annually to ensure  
43 that they are being properly updated. If it is determined that such  
44 maps are not properly updated, the Department may order the board  
45 of county commissioners to employ forthwith one or more qualified



1 persons approved by the Department to prepare the required maps.  
2 The payment of all costs incidental thereto ~~shall be~~ *is* a proper  
3 charge against the funds of the county, notwithstanding such funds  
4 were not budgeted according to law.

5 5. Such maps ~~shall~~ *must* at all times be available in the office  
6 of the county assessor. All such maps ~~shall~~ *must* be retained by the  
7 county assessor as a permanent public record.

8 6. Land ~~shall~~ *must* not be described in any deed or  
9 conveyance by reference to any such map unless the map is filed for  
10 record in the office of the county recorder of the county in which the  
11 land is located.

12 7. A county assessor shall not reflect on the tax roll a change in  
13 the ownership of land in this state unless the document that conveys  
14 the ownership of land contains a *correct and* complete legal  
15 description, adequately describing the exact boundaries of the parcel  
16 of land. A parcel number assigned by a county assessor does not  
17 constitute a *correct and* complete legal description of the land  
18 conveyed.

19 **Sec. 14.** NRS 361.221 is hereby amended to read as follows:

20 361.221 1. A person shall not perform the duties of an  
21 appraiser for purposes of the taxation of property as an employee of  
22 or as an independent contractor for the State or any of its political  
23 subdivisions unless he holds a valid appraiser's certificate issued by  
24 the Department. A person not so certified may collect data but shall  
25 not appraise value, and data so collected must be reviewed by a  
26 certified appraiser.

27 2. There is established an Appraiser's Certification Board  
28 consisting of six members, three of whom must be chosen by  
29 majority vote of the several county assessors from persons who hold  
30 a valid appraiser's certificate issued by the Department and three of  
31 whom must be appointed by the Nevada Tax Commission. This  
32 Board shall:

33 (a) Advise the Department on any matter pertaining to the  
34 certification and continuing education of appraisers who are subject  
35 to the provisions of this section; and

36 (b) Perform such other duties as are provided by law.

37 3. Each member of the Board is entitled to the per diem  
38 allowance and travel expenses provided for state officers and  
39 employees while attending meetings of the Board.

40 4. The Department may contract for the development and  
41 administration of the appropriate examinations. Except as *otherwise*  
42 provided in this subsection, an appraiser's certificate must be issued  
43 to an applicant only if he has passed the appropriate examination.  
44 The Department may charge each examinee a reasonable  
45 examination fee to recover the cost of the examination. An applicant



1 who has a professional designation or certification recognized by the  
2 Board may, with the approval of the Board, be issued an appraiser's  
3 certificate without examination.

4 **5. An appraiser licensed pursuant to chapter 645C of NRS**  
5 **shall not prepare an appraisal for tax purposes unless he holds a**  
6 **valid appraiser's certificate issued by the Department.**

7 **Sec. 15.** NRS 361.227 is hereby amended to read as follows:

8 361.227 1. Any person determining the taxable value of real  
9 property shall appraise:

10 (a) The full cash value of:

11 (1) Vacant land by considering the uses to which it may  
12 lawfully be put, any legal or physical restrictions upon those uses,  
13 the character of the terrain, and the uses of other land in the vicinity.

14 (2) Improved land consistently with the use to which the  
15 improvements are being put.

16 (b) Any improvements made on the land by subtracting from the  
17 cost of replacement of the improvements all applicable depreciation  
18 and obsolescence. Depreciation of an improvement made on real  
19 property must be calculated at 1.5 percent of the cost of replacement  
20 for each year of adjusted actual age of the improvement, up to a  
21 maximum of 50 years.

22 2. The unit of appraisal must be a single parcel unless:

23 (a) The location of the improvements causes two or more  
24 parcels to function as a single parcel;

25 (b) The parcel is one of a group of contiguous parcels which  
26 qualifies for valuation as a subdivision pursuant to the regulations of  
27 the Nevada Tax Commission; or

28 (c) In the professional judgment of the person determining the  
29 taxable value, the parcel is one of a group of parcels which should  
30 be valued as a collective unit.

31 3. The taxable value of a leasehold interest, possessory interest,  
32 beneficial interest or beneficial use for the purpose of NRS 361.157  
33 or 361.159 must be determined in the same manner as the taxable  
34 value of the property would otherwise be determined if the lessee or  
35 user of the property was the owner of the property and it was not  
36 exempt from taxation, except that the taxable value so determined  
37 must be reduced by a percentage of the taxable value that is equal to  
38 the:

39 (a) Percentage of the property that is not actually leased by the  
40 lessee or used by the user during the fiscal year; and

41 (b) Percentage of time that the property is not actually leased by  
42 the lessee or used by the user during the fiscal year, which must be  
43 determined in accordance with NRS 361.2275.

44 4. The taxable value of other taxable personal property, except  
45 a mobile ~~homes,~~ or manufactured home, must be determined by



\* A B 5 3 3 \*



1 subtracting from the cost of replacement of the property all  
2 applicable depreciation and obsolescence. Depreciation of a  
3 billboard must be calculated at 1.5 percent of the cost of  
4 replacement for each year after the year of acquisition of the  
5 billboard, up to a maximum of 50 years.

6 5. The computed taxable value of any property must not exceed  
7 ~~its~~ *the* full cash value ~~of~~ *of a fee simple interest in the property.*  
8 Each person determining the taxable value of property shall reduce  
9 it if necessary to comply with this requirement. A person  
10 determining whether taxable value exceeds *that* full cash value or  
11 whether obsolescence is a factor in valuation may consider:

12 (a) Comparative sales, based on prices actually paid in market  
13 transactions.

14 (b) A summation of the estimated full cash value of the land and  
15 contributory value of the improvements.

16 (c) Capitalization of the fair economic income expectancy or fair  
17 economic rent, or an analysis of the discounted cash flow.

18 A county assessor is required to make the reduction prescribed in  
19 this subsection if the owner calls to his attention the facts warranting  
20 it, if he discovers those facts during physical reappraisal of the  
21 property or if he is otherwise aware of those facts.

22 6. The Nevada Tax Commission shall, by regulation, establish:

23 (a) Standards for determining the cost of replacement of  
24 improvements of various kinds.

25 (b) Standards for determining the cost of replacement of  
26 personal property of various kinds. The standards must include a  
27 separate index of factors for application to the acquisition cost of a  
28 billboard to determine its replacement cost.

29 (c) Schedules of depreciation for personal property based on its  
30 estimated life.

31 (d) Criteria for the valuation of two or more parcels as a  
32 subdivision.

33 7. In determining the cost of replacement of personal property  
34 for the purpose of computing taxable value, the cost of all  
35 improvements of the personal property, including any additions to  
36 or renovations of the personal property, but excluding routine  
37 maintenance and repairs, must be added to the cost of acquisition of  
38 the personal property.

39 8. The county assessor shall, upon the request of the owner,  
40 furnish within 15 days to the owner a copy of the most recent  
41 appraisal of the *property, including, without limitation, copies of*  
42 *any sales data, materials presented on appeal to the county board*  
43 *of equalization or State Board of Equalization and other materials*  
44 *used to determine or defend the taxable value of the* property.



1 9. The provisions of this section do not apply to property which  
2 is assessed pursuant to NRS 361.320.

3 **Sec. 16.** NRS 361.228 is hereby amended to read as follows:

4 361.228 1. All intangible personal property is exempt from  
5 taxation, including, without limitation:

6 (a) Shares of stock, bonds, mortgages, notes, bank deposits,  
7 book accounts such as an acquisition adjustment and credits, and  
8 securities and choses in action of like character; and

9 (b) Goodwill, customer lists, contracts and contract rights,  
10 patents, trademarks, trade names, custom computer programs,  
11 copyrights, trade secrets, franchises and licenses.

12 2. The value of intangible personal property must not enhance  
13 or be reflected in the value of real property or tangible personal  
14 property.

15 3. The attributes of real property, such as zoning, location,  
16 *water rights*, view and geographic features, are not intangible  
17 personal property and must be considered in valuing the ~~real~~  
18 property, if appropriate.

19 *4. The provisions of this section do not apply for the purposes*  
20 *of determining the full cash value of a fee simple interest in*  
21 *property pursuant to subsection 5 of NRS 361.227.*

22 **Sec. 17.** NRS 361.260 is hereby amended to read as follows:

23 361.260 1. Each year, the county assessor, except as  
24 otherwise required by a particular statute, shall ascertain by diligent  
25 inquiry and examination all real and secured personal property that  
26 is in his county on July 1 which is subject to taxation, and also the  
27 names of all persons, corporations, associations, companies or firms  
28 owning the property. He shall then determine the taxable value of all  
29 such property, and he shall then list and assess it to the person, firm,  
30 corporation, association or company owning it on July 1 of that  
31 fiscal year. He shall take the same action at any time between May 1  
32 and the following April 30, with respect to personal property which  
33 is to be placed on the unsecured tax roll.

34 2. At any time before the lien date for the following fiscal year,  
35 the county assessor may include additional personal property and  
36 mobile and manufactured homes on the secured tax roll if the owner  
37 of the personal property or mobile or manufactured home owns real  
38 property within the same taxing district which has an assessed value  
39 that is equal to or greater than the taxes for 3 years on both the real  
40 property and the personal property or mobile or manufactured home,  
41 plus penalties. Personal property and mobile and manufactured  
42 homes in the county on July 1, but not on the secured tax roll for the  
43 current year, must be placed on the unsecured tax roll for the current  
44 year.



1 3. An improvement on real property in existence on July 1  
2 whose existence was not ascertained in time to be placed on the  
3 secured roll for that tax year and which is not governed by  
4 subsection 4 must be placed on the unsecured tax roll.

5 4. The value of any property apportioned among counties  
6 pursuant to NRS 361.320, 361.321 and 361.323 must be added to  
7 the central assessment roll at the assessed value established by the  
8 Nevada Tax Commission or as established pursuant to an appeal to  
9 the State Board of Equalization.

10 5. In addition to the inquiry and examination required in  
11 subsection 1, for any property not reappraised in the current  
12 assessment year, the county assessor shall determine its assessed  
13 value for that year by ~~applying~~:

14 *(a) Determining the replacement cost, subtracting all*  
15 *applicable depreciation and obsolescence, applying the assessment*  
16 *ratio for improvements, if any, and applying a factor for land to*  
17 *the assessed value for the preceding year; or*

18 *(b) Applying* a factor for improvements, if any, and a factor for  
19 land to the assessed value for the preceding year. The factor for  
20 improvements must reasonably represent the change, if any, in the  
21 taxable value of typical improvements in the area since the  
22 preceding year, and must take into account all applicable  
23 depreciation and obsolescence. The factor for improvements must  
24 be adopted by the Nevada Tax Commission.

25 The factor for land must be developed by the county assessor and  
26 approved by the Commission. The factor for land must be so chosen  
27 that the median ratio of the assessed value of the land to the taxable  
28 value of the land in each area subject to the factor is not less than 30  
29 percent nor more than 35 percent.

30 6. The county assessor shall reappraise all real property at least  
31 once every 5 years.

32 7. The county assessor shall establish standards for appraising  
33 and reappraising land pursuant to this section. In establishing the  
34 standards, the county assessor shall consider comparable sales of  
35 land before July 1 of the year before the lien date.

36 8. Each county assessor shall submit a written request to the  
37 board of county commissioners and the governing body of each of  
38 the local governments located in the county which maintain a unit of  
39 government that issues building permits for a copy of each building  
40 permit that is issued. Upon receipt of such a request, the governing  
41 body shall direct the unit which issues the permits to provide a copy  
42 of each permit to the county assessor within a reasonable time after  
43 issuance.



1     **Sec. 18.** NRS 361.265 is hereby amended to read as follows:  
2     361.265 1. To enable the county assessor to make  
3 assessments, he shall demand from each natural person or firm, and  
4 from the president, cashier, treasurer or managing agent of each  
5 corporation, association or company, including all banking  
6 institutions, associations or firms within his county, a written  
7 statement, signed under penalty of perjury, on forms ~~to be~~  
8 ~~furnished~~ **and in the format prescribed** by the county assessor of  
9 all the personal property within the county, owned, claimed,  
10 possessed, controlled or managed by those persons, firms,  
11 corporations, associations or companies.  
12     2. The statement must include:  
13     (a) A description of the location of any taxable personal  
14 property that is owned, claimed, possessed, controlled or managed  
15 by the natural person, firm, corporation, association or company, but  
16 stored, maintained or otherwise placed at a location other than the  
17 principal residence of the natural person or principal place of  
18 business of the firm, corporation, association or company; ~~and~~  
19     (b) The cost of acquisition of each item of taxable personal  
20 property including the cost of any improvements of the personal  
21 property, such as additions to or renovations of the property other  
22 than routine maintenance or repairs ~~;~~ **and**  
23     (c) ***If the natural person, firm, corporation, association or***  
24 ***company owns at least 25 mobile or manufactured homes that are***  
25 ***being leased within the county for commercial purposes, and those***  
26 ***homes have not been converted to real property pursuant to NRS***  
27 ***361.244, the year, make or model, size, serial number and location***  
28 ***of each such mobile or manufactured home.***  
29     3. The statement must be returned not later than July 31, except  
30 for a statement mailed to the taxpayer after July 15, in which case it  
31 must be returned within 15 days after demand for its return is made.  
32 Upon petition of the property owner showing good cause, the county  
33 assessor may grant one or more 30-day extensions.  
34     4. If the owners of any taxable property not listed by another  
35 person are absent or unknown, or fail to provide the written  
36 statement as described in subsection 1, the county assessor shall  
37 make an estimate of the value of the property and assess it  
38 accordingly. If the name of the absent owner is known to the county  
39 assessor, the property must be assessed in his name. If the name of  
40 the owner is unknown to the county assessor, the property must be  
41 assessed to "unknown owner," ~~;~~ but no mistake made in the  
42 name of the owner or the supposed owner of personal property  
43 renders the assessment or any sale of the property for taxes invalid.  
44     5. If any person, officer or agent neglects or refuses on demand  
45 of the county assessor or his deputy to give the statement required



1 by this section, or gives a false name, or refuses to give his name or  
2 sign the statement, he is guilty of a misdemeanor.

3 **Sec. 19.** NRS 361.300 is hereby amended to read as follows:

4 361.300 1. On or before January 1 of each year, the county  
5 assessor shall transmit to the county clerk, post at the front door of  
6 the courthouse and publish in a newspaper published in the county a  
7 notice to the effect that the secured tax roll is completed and open  
8 for inspection by interested persons of the county.

9 2. If the county assessor fails to complete the assessment roll in  
10 the manner and at the time specified in this section, the board of  
11 county commissioners shall not allow him a salary or other  
12 compensation for any day after January 1 during which the roll is  
13 not completed, unless excused by the board of county  
14 commissioners.

15 3. Except as otherwise provided in subsection 4, each board of  
16 county commissioners shall by resolution, before December 1 of  
17 any fiscal year in which assessment is made, require the county  
18 assessor to prepare a list of all the taxpayers on the secured roll in  
19 the county and the total valuation of property on which they  
20 severally pay taxes and direct the county assessor:

21 (a) To cause such list and valuations to be printed and delivered  
22 by the county assessor or mailed by him on or before January 1 of  
23 the fiscal year in which assessment is made to each taxpayer in the  
24 county; or

25 (b) To cause such list and valuations to be published once on or  
26 before January 1 of the fiscal year in which assessment is made in a  
27 newspaper of general circulation in the county.

28 4. A board of county commissioners may, in the resolution  
29 required by subsection 3, authorize the county assessor not to  
30 deliver or mail the list, as provided in paragraph (a) of subsection 3,  
31 to taxpayers whose property is assessed at \$1,000 or less and direct  
32 the county assessor to mail to each such taxpayer a statement of the  
33 amount of his assessment. Failure by a taxpayer to receive such a  
34 mailed statement does not invalidate any assessment.

35 5. The several boards of county commissioners in the State  
36 may allow the bill contracted with their approval by the county  
37 assessor under this section on a claim to be allowed and paid as are  
38 other claims against the county.

39 6. Whenever property is appraised or reappraised pursuant to  
40 NRS 361.260, the county assessor shall, on or before ~~January 1~~  
41 *December 18* of the fiscal year in which the appraisal or reappraisal  
42 is made, deliver or mail to each owner of such property a written  
43 notice stating its assessed valuation as determined from the appraisal  
44 or reappraisal.



1 7. If the secured tax roll is changed pursuant to NRS 361.310,  
2 the county assessor shall mail an amended notice of assessed  
3 valuation to each affected taxpayer. The notice must include the  
4 dates for appealing the new assessed valuation.

5 8. Failure by the taxpayer to receive a notice required by this  
6 section does not invalidate the appraisal or reappraisal.

7 **Sec. 20.** NRS 361.333 is hereby amended to read as follows:

8 361.333 1. ~~Not~~ *The Department has the exclusive*  
9 *authority to, and shall, not* later than May 1 of each year : ~~the~~  
10 ~~Department shall;~~

11 (a) Determine the ratio of the assessed value of each type or  
12 class of property for which the county assessor has the responsibility  
13 of assessing in each county to:

14 (1) The assessed value of comparable property in the  
15 remaining counties.

16 (2) The taxable value of that type or class of property within  
17 that county.

18 (b) Publish and deliver to the county assessors and the boards of  
19 county commissioners of the counties of this state:

20 (1) A comparison of the latest median ratio, overall ratio and  
21 coefficient of dispersion of the median for:

22 (I) The total property for each of the 17 counties; and

23 (II) Each major class of property within each county.

24 (2) A determination whether each county has adequate  
25 procedures to ensure that all property subject to taxation is being  
26 assessed in a correct and timely manner.

27 (3) A summary for each county of any deficiencies that were  
28 discovered in carrying out the study of those ratios.

29 2. The Nevada Tax Commission shall allocate the counties into  
30 three groups such that the work of conducting the study is  
31 approximately the same for each group. The Department shall  
32 conduct the study in one group each year. The commission may  
33 from time to time reallocate counties among the groups, but each  
34 county must be studied at least once in every 3 years. *The study*  
35 *conducted pursuant to this section is the final determination of*  
36 *those ratios and remains valid until the next study conducted*  
37 *pursuant to this section has been completed. No other local or*  
38 *state entity may audit the receipts generated in the office of the*  
39 *county assessor or otherwise attempt to influence the manner in*  
40 *which property is assessed by the county assessor. The provisions*  
41 *of this subsection do not prohibit a financial audit of the office of*  
42 *the county assessor.*

43 3. In conducting the study the Department shall include an  
44 adequate sample of each major class of property and may use any



1 statistical criteria that will indicate an accurate ratio of taxable value  
2 to assessed value and an accurate measure of equality in assessment.

3 4. During the month of May of each year, the board of county  
4 commissioners, or a representative designated by the board's  
5 chairman, and the county assessor, or a representative designated by  
6 the assessor, of each county in which the study was conducted shall  
7 meet with the Nevada Tax Commission. The board of county  
8 commissioners and the county assessor, or their representatives,  
9 shall:

10 (a) Present evidence to the Nevada Tax Commission of the steps  
11 taken to ensure that all property subject to taxation within the county  
12 has been assessed as required by law.

13 (b) Demonstrate to the Nevada Tax Commission that any  
14 adjustments in assessments ordered in the preceding year as a result  
15 of the procedure provided in paragraph (c) of subsection 5 have  
16 been complied with.

17 5. At the conclusion of each meeting with the board of county  
18 commissioners and the county assessor, or their representatives, the  
19 Nevada Tax Commission may:

20 (a) If it finds that all property subject to taxation within the  
21 county has been assessed at the proper percentage, take no further  
22 action.

23 (b) If it finds that any class of property is assessed at less or  
24 more than the proper percentage, and if the board of county  
25 commissioners approves, order a specified percentage increase or  
26 decrease in the assessed valuation of that class on the succeeding tax  
27 list and assessment roll.

28 (c) If it finds the existence of underassessment or  
29 overassessment wherein the ratio of assessed value to taxable value  
30 is less than 32 percent or more than 36 percent in any of the  
31 following classes:

- 32 (1) Improvement values for the reappraisal area;
- 33 (2) Land values for the reappraisal area; and
- 34 (3) Total property values for each of the following use  
35 categories in the reappraisal area:
  - 36 (I) Vacant;
  - 37 (II) Single-family residential;
  - 38 (III) Multi-residential;
  - 39 (IV) Commercial and industrial; and
  - 40 (V) Rural,

41 of the county which are required by law to be assessed at 35 percent  
42 of their taxable value, if in the nonreappraisal area the approved  
43 land and improvement factors are not being correctly applied or new  
44 construction is not being added to the assessment roll in a timely  
45 manner, or if the board of county commissioners does not agree to





1 an increase or decrease in assessed value as provided in paragraph  
2 (b), order the board of county commissioners to employ forthwith  
3 one or more qualified appraisers approved by the Department. The  
4 payment of those appraisers' fees is a proper charge against the  
5 county notwithstanding that the amount of such fees has not been  
6 budgeted in accordance with law. The appraisers shall determine  
7 whether or not the county assessor has assessed all real and personal  
8 property in the county subject to taxation at the rate of assessment  
9 required by law. The appraisers may cooperate with the Department  
10 in making their determination if so agreed by the appraisers and the  
11 Department, and shall cooperate with the Department in preparing a  
12 report to the Nevada Tax Commission. The report to the Nevada  
13 Tax Commission must be made on or before October 1 following  
14 the date of the order. If the report indicates that any real or personal  
15 property in the county subject to taxation has not been assessed at  
16 the rate required by law, a copy of the report must be transmitted to  
17 the board of county commissioners by the Department before  
18 November 1. The board of county commissioners shall then order  
19 the county assessor to raise or lower the assessment of such property  
20 to the rate required by law on the succeeding tax list and assessment  
21 roll.

22 6. The Nevada Tax Commission may adopt regulations  
23 reasonably necessary to carry out the provisions of this section.

24 7. Any county assessor who refuses to increase or decrease the  
25 assessment of any property pursuant to an order of the Nevada Tax  
26 Commission or the board of county commissioners as provided in  
27 this section is guilty of malfeasance in office.

28 **Sec. 21.** NRS 361.340 is hereby amended to read as follows:

29 361.340 1. Except as otherwise provided in subsection 2, the  
30 board of equalization of each county consists of:

31 (a) Five members, only two of whom may be elected public  
32 officers, in counties having a population of 15,000 or more; and

33 (b) Three members, only one of whom may be an elected public  
34 officer, in counties having a population of less than 15,000.

35 2. The board of county commissioners may by resolution  
36 provide for an additional panel of like composition to be added to  
37 the board of equalization to serve for a designated fiscal year. The  
38 board of county commissioners may also appoint alternate members  
39 to either panel.

40 3. A district attorney, county treasurer or county assessor or  
41 any of their deputies or employees may not be appointed to the  
42 county board of equalization.

43 4. The chairman of the board of county commissioners shall  
44 nominate persons to serve on the county board of equalization who  
45 are sufficiently experienced in business generally to be able to bring



1 knowledge and sound judgment to the deliberations of the board or  
2 who are elected public officers. The nominees must be appointed  
3 upon a majority vote of the board of county commissioners. The  
4 chairman of the board of county commissioners shall designate one  
5 of the appointees to serve as chairman of the county board of  
6 equalization.

7 5. Except as otherwise provided in this subsection, the term of  
8 each member is 4 years and any vacancy must be filled by  
9 appointment for the unexpired term. The term of any elected public  
10 officer expires upon the expiration of the term of his elected office.

11 6. The county clerk or his designated deputy is the clerk of  
12 each panel of the county board of equalization.

13 7. Any member of the county board of equalization may be  
14 removed by the board of county commissioners if, in its opinion, the  
15 member is guilty of malfeasance in office or neglect of duty.

16 8. The members of the county board of equalization are entitled  
17 to receive per diem allowance and travel expenses as provided for  
18 state officers and employees. The board of county commissioners of  
19 any county may by resolution provide for compensation to members  
20 of the board of equalization in their county who are not elected  
21 public officers as they deem adequate for time actually spent on the  
22 work of the board of equalization. In no event may the rate of  
23 compensation established by a board of county commissioners  
24 exceed \$40 per day.

25 9. A majority of the members of the county board of  
26 equalization constitutes a quorum, and a majority of the board  
27 determines the action of the board.

28 10. The county board of equalization of each county shall hold  
29 such number of meetings as may be necessary to care for the  
30 business of equalization presented to it. Every appeal to the county  
31 board of equalization must be filed not later than January 15. Each  
32 county board shall cause to be published, in a newspaper of general  
33 circulation published in that county, a schedule of dates, times and  
34 places of the board meetings at least 5 days before the first meeting.  
35 The county board of equalization shall conclude the business of  
36 equalization on or before *the last day of* February ~~[28]~~ of each year  
37 except as to matters remanded by the State Board of Equalization.  
38 The State Board of Equalization may establish procedures for the  
39 county boards, including setting the period for hearing appeals and  
40 for setting aside time to allow the county board to review and make  
41 final determinations. The district attorney or his deputy shall be  
42 present at all meetings of the county board of equalization to explain  
43 the law and the board's authority.

44 11. The county assessor or his deputy shall attend all meetings  
45 of each panel of the county board of equalization.



1       **Sec. 22.** NRS 361.345 is hereby amended to read as follows:  
2       361.345 1. Except as otherwise provided in subsection 2, the  
3 county board of equalization may determine the valuation of any  
4 property assessed by the county assessor, and may change and  
5 correct any valuation found to be incorrect either by adding thereto  
6 or by deducting therefrom such sum as is necessary to make it  
7 conform to the taxable value of the property assessed, whether that  
8 valuation was fixed by the owner or the county assessor. *The county*  
9 *board of equalization may not reduce the assessment of the county*  
10 *assessor unless the appellant shows by clear and satisfactory*  
11 *evidence that the valuation established by the county assessor is*  
12 *excessive or inequitable.* A change so made is effective only for the  
13 fiscal year for which the assessment was made. The county assessor  
14 shall each year review all such changes made for the previous fiscal  
15 year and maintain or remove each change as circumstances warrant.  
16       2. If a person complaining of the assessment of his property  
17 ~~has~~ :  
18       (a) *Has* refused or, without good cause, has neglected to give  
19 the county assessor his list under oath, as required by ~~this chapter,~~  
20 ~~or has~~ *NRS 361.265;*  
21       (b) *Has* refused entry to the assessor for the purpose of  
22 conducting the physical examination required by NRS 361.260 ~~;~~ ;  
23       (c) *Has refused to comply with or, without good cause, has*  
24 *neglected to comply with a subpoena issued by the county assessor*  
25 *pursuant to NRS 361.263; or*  
26       (d) *Has failed to provide the financial and legal documents*  
27 *that are necessary to comply with the provisions of*  
28 *NRS 361.227,*  
29 the county assessor shall make a reasonable estimate of the property  
30 and assess it accordingly. No reduction may be made by the county  
31 board of equalization from the assessment of the county assessor  
32 made pursuant to this subsection.  
33       3. If the county board of equalization finds it necessary to add  
34 to the assessed valuation of any property on the assessment roll, it  
35 shall direct the clerk to give notice to the person so interested by  
36 registered or certified letter, or by personal service, naming the day  
37 when it will act on the matter and allowing a reasonable time for the  
38 interested person to appear.

39       **Sec. 23.** NRS 361.355 is hereby amended to read as follows:  
40       361.355 1. Any person, firm, company, association or  
41 corporation, claiming overvaluation or excessive valuation of its real  
42 or secured personal property in the State, whether assessed by the  
43 Nevada Tax Commission or by the county assessor or assessors, by  
44 reason of undervaluation for taxation purposes of the property of  
45 any other person, firm, company, association or corporation within



1 any county of the State or by reason of any such property not being  
2 so assessed, shall appear before the county board of equalization of  
3 the county or counties where the undervalued or nonassessed  
4 property is located and make complaint concerning it and submit  
5 proof thereon. The complaint and proof must show the name of the  
6 owner or owners, the location, the description, and the taxable value  
7 of the property claimed to be undervalued or nonassessed.

8 2. Any person, firm, company, association or corporation  
9 wishing to protest the valuation of real or personal property placed  
10 on the unsecured tax roll which is assessed between May 1 and  
11 December 15 ~~{shall likewise appear before}~~ *may appeal the*  
12 *assessment on or before the following January 15 or the first*  
13 *business day following January 15 if it falls on a Saturday,*  
14 *Sunday or holiday to the county board of equalization.*

15 3. The county board of equalization forthwith shall examine  
16 the proof and all data and evidence submitted by the complainant,  
17 together with any evidence submitted thereon by the county assessor  
18 or any other person. If the county board of equalization determines  
19 that the complainant has just cause for making the complaint it shall  
20 immediately make such increase in valuation of the property  
21 complained of as conforms to its taxable value, or cause the  
22 property to be placed on the assessment roll at its taxable value, as  
23 the case may be, and make proper equalization thereof.

24 4. Except as provided in subsection 5 and NRS 361.403, any  
25 such person, firm, company, association or corporation who fails to  
26 make a complaint and submit proof to the county board of  
27 equalization of each county wherein it is claimed property is  
28 undervalued or nonassessed as provided in this section, is not  
29 entitled to file a complaint with, or offer proof concerning that  
30 undervalued or nonassessed property to, the State Board of  
31 Equalization.

32 5. If the fact that there is such undervalued or nonassessed  
33 property in any county has become known to the complainant after  
34 the final adjournment of the county board of equalization of that  
35 county for that year, the complainant may file his complaint ~~{no~~  
36 ~~later than}~~ *on or before* March 10 with the State Board of  
37 Equalization and submit his proof as provided in this section at a  
38 session of the State Board of Equalization, upon complainant  
39 proving to the satisfaction of the State Board of Equalization he had  
40 no knowledge of the undervalued or nonassessed property before the  
41 final adjournment of the county board of equalization. *If March 10*  
42 *falls on a Saturday, Sunday or legal holiday, the complaint may be*  
43 *filed on the next business day.* The State Board of Equalization  
44 shall proceed in the matter in the same manner as provided in this  
45 section for a county board of equalization in such a case, and cause



1 its order thereon to be certified to the county auditor with direction  
2 therein to change the assessment roll accordingly.

3 **Sec. 24.** NRS 361.356 is hereby amended to read as follows:

4 361.356 1. An owner of property who believes that his  
5 property was assessed at a higher value than another property whose  
6 use is identical and whose location is comparable may appeal the  
7 assessment, on or before January 15 of the fiscal year in which the  
8 assessment was made, to the county board of equalization. *If*  
9 *January 15 falls on a Saturday, Sunday or legal holiday, the*  
10 *appeal may be filed on the next business day.*

11 2. Before a person may file an appeal pursuant to subsection 1,  
12 the person must complete a form provided by the county assessor to  
13 appeal the assessment to the county board of equalization. The  
14 county assessor may, before providing such a form, require the  
15 person requesting the form to provide the parcel number or other  
16 identification number of the property that is the subject of the  
17 planned appeal.

18 3. If the board finds that an inequity exists in the assessment of  
19 the value of the land or the value of the improvements, or both, the  
20 board may add to or deduct from the value of the land or the value  
21 of the improvements, or both, either of the appellant's property or of  
22 the property to which it is compared, to equalize the assessment.

23 4. In the case of residential property, the appellant shall cite  
24 other property within the same subdivision if possible.

25 **Sec. 25.** NRS 361.357 is hereby amended to read as follows:

26 361.357 1. The owner of any property who believes that the  
27 full cash value of ~~his~~ *a fee simple interest in the* property is less  
28 than the taxable value computed for the property in the current  
29 assessment year, may, not later than January 15 of the fiscal year in  
30 which the assessment was made, appeal to the county board of  
31 equalization. *If January 15 falls on a Saturday, Sunday or legal*  
32 *holiday, the appeal may be filed on the next business day.*

33 2. Before a person may file an appeal pursuant to subsection 1,  
34 the person must complete a form provided by the county assessor to  
35 appeal the assessment to the county board of equalization. The  
36 county assessor may, before providing such a form, require the  
37 person requesting the form to provide the parcel number or other  
38 identification number of the property that is the subject of the  
39 planned appeal.

40 3. If the county board of equalization finds that the full  
41 cash value of *a fee simple interest in* the property is less than the  
42 taxable value computed for the property, the board shall correct the  
43 land value or fix a percentage of obsolescence to be deducted each  
44 year from the otherwise computed taxable value of the  
45 improvements, or both, to make the taxable value of the property



\* A B 5 3 3 \*

1 correspond as closely as possible to ~~its~~ *the* full cash value ~~of~~ *of a*  
2 *fee simple interest in the property.*

3 4. No appeal under this section may result in an increase in the  
4 taxable value of the property.

5 **Sec. 26.** NRS 361.360 is hereby amended to read as follows:

6 361.360 1. Any taxpayer aggrieved at the action of the  
7 county board of equalization in equalizing, or failing to equalize, the  
8 value of his property, or property of others, or a county assessor,  
9 may file an appeal with the State Board of Equalization ~~no later~~  
10 ~~than~~ *on or before* March 10 and present to the State Board of  
11 Equalization the matters complained of at one of its sessions. *If*  
12 *March 10 falls on a Saturday, Sunday or legal holiday, the appeal*  
13 *may be filed on the next business day.*

14 2. All such appeals must be presented upon the same facts and  
15 evidence as were submitted to the county board of equalization in  
16 the first instance, unless there is discovered new evidence pertaining  
17 to the matter which could not, by due diligence, have been  
18 discovered before the final adjournment of the county board of  
19 equalization. The new evidence must be submitted in writing to the  
20 State Board of Equalization and served upon the county assessor not  
21 less than 7 days before the hearing.

22 3. Any taxpayer whose real or personal property placed on the  
23 unsecured tax roll was assessed after December 15 but before or on  
24 the following April 30 may likewise protest to the State Board of  
25 Equalization. Every such appeal must be filed on or before May 15.  
26 *If May 15 falls on a Saturday, Sunday or legal holiday, the appeal*  
27 *may be filed on the next business day.* A meeting must be held  
28 before May 31 to hear those protests that in the opinion of the State  
29 Board of Equalization may have a substantial effect on tax revenues.  
30 One or more meetings may be held at any time and place in the  
31 State before October 1 to hear all other protests.

32 4. ~~If the~~ *The State Board of Equalization may not reduce*  
33 *the assessment of the county assessor if:*

34 (a) *The* appeal involves an assessment on property which the  
35 taxpayer has refused or, without good cause, has neglected to  
36 include in the list required of him pursuant to NRS 361.265 or has  
37 refused or, without good cause, has neglected to provide the list to  
38 the county assessor ~~the State Board of Equalization may not~~  
39 ~~reduce the assessment of the county assessor.~~  
40 ~~—5.] ;~~

41 (b) *The taxpayer has refused to comply with or, without good*  
42 *cause, has neglected to comply with a subpoena issued by the*  
43 *county assessor pursuant to NRS 361.263;*



1 (c) *The taxpayer has failed to provide the financial and legal*  
2 *documents that are necessary to comply with the provisions of*  
3 *NRS 361.227;*

4 (d) *The taxpayer has refused entry to the assessor for the*  
5 *purpose of conducting the physical examination require by NRS*  
6 *361.260; or*

7 (e) *The taxpayer fails to show by clear and satisfactory*  
8 *evidence that the evaluation established by the county assessor or*  
9 *the county board of equalization is excessive or inequitable.*

10 5. *The county assessor shall each year review any change*  
11 *made in an assessment for the previous fiscal year and maintain*  
12 *or remove the change as circumstances warrant.*

13 6. If the State Board of Equalization determines that the record  
14 of a case on appeal from the county board of equalization is  
15 inadequate because of an act or omission of the county assessor, the  
16 district attorney or the county board of equalization, the State Board  
17 of Equalization may remand the case to the county board of  
18 equalization with directions to develop an adequate record within 30  
19 days after the remand. The directions must indicate specifically the  
20 inadequacies to be remedied. If the State Board of Equalization  
21 determines that the record returned from the county board of  
22 equalization after remand is still inadequate, the State Board of  
23 Equalization may hold a hearing anew on the appellant's complaint  
24 or it may, if necessary, contract with an appropriate person to hear  
25 the matter, develop an adequate record in the case and submit  
26 recommendations to the State Board. The cost of the contract and all  
27 costs, including attorney's fees, to the State or the appellant  
28 necessary to remedy the inadequate record on appeal are a charge  
29 against the county.

30 **Sec. 27.** NRS 361.390 is hereby amended to read as follows:

31 361.390 Each county assessor shall:

32 1. File with or cause to be filed with the secretary of the State  
33 Board of Equalization, on or before March 10 of each year, the tax  
34 roll, or a true copy thereof, of his county for the current year as  
35 corrected by the county board of equalization.

36 2. Prepare and file with the Department on or before  
37 January 31, and again on or before ~~the first Monday in March,~~  
38 **March 5** of each year, a segregation report showing the assessed  
39 values for each taxing entity within the county on a form prescribed  
40 by the Department. The assessor shall make any projections  
41 required for the current fiscal year. The Department shall make any  
42 projections required for the upcoming fiscal year.

43 3. Prepare and file with the Department on or before July 31  
44 for the secured roll and on or before ~~April 30~~ **May 5** for the





1 unsecured roll, a statistical report showing values for all categories  
2 of property on a form prescribed by the Department.

3 **Sec. 28.** NRS 361.420 is hereby amended to read as follows:

4 361.420 1. Any property owner whose taxes are in excess of  
5 the amount which the owner claims justly to be due may pay each  
6 installment of taxes as it becomes due under protest in writing. The  
7 protest must be *in the form of a notarized statement from the*  
8 *property owner and* filed with the tax receiver at the time of  
9 the payment of the installment of taxes. The tax receiver forthwith  
10 shall forward one copy of the protest to the Attorney General and  
11 one copy to the State Controller.

12 2. The property owner, having protested the payment of taxes  
13 as provided in subsection 1 and having been denied relief by the  
14 State Board of Equalization, may commence a suit in any court of  
15 competent jurisdiction in the State of Nevada against the State and  
16 county in which the taxes were paid, and, in a proper case, both the  
17 Nevada Tax Commission and the Department may be joined as a  
18 defendant for a recovery of the difference between the amount of  
19 taxes paid and the amount which the owner claims justly to be due,  
20 and the owner may complain upon any of the grounds contained in  
21 subsection 4.

22 3. Every action commenced under the provisions of this section  
23 must be commenced within 3 months after the date of the payment  
24 of the last installment of taxes, and if not so commenced is forever  
25 barred. If the tax complained of is paid in full and under the written  
26 protest provided for in this section, at the time of the payment of the  
27 first installment of taxes, suit for the recovery of the difference  
28 between the amount paid and the amount claimed to be justly due  
29 must be commenced within 3 months after the date of the full  
30 payment of the tax or the issuance of the decision of the State Board  
31 of Equalization denying relief, whichever occurs later, and if not so  
32 commenced is forever barred.

33 4. In any suit brought under the provisions of this section, the  
34 person assessed may complain or defend upon any of the following  
35 grounds:

36 (a) That the taxes have been paid before the suit;

37 (b) That the property is exempt from taxation under the  
38 provisions of the revenue or tax laws of the State, specifying in  
39 detail the claim of exemption;

40 (c) That the person assessed was not the owner and had no right,  
41 title or interest in the property assessed at the time of assessment;

42 (d) That the property is situate in and has been assessed in  
43 another county, and the taxes thereon paid;



1 (e) That there was fraud in the assessment or that the assessment  
2 is out of proportion to and above the taxable cash value of the  
3 property assessed;

4 (f) That the assessment is out of proportion to and above the  
5 valuation fixed by the Nevada Tax Commission for the year in  
6 which the taxes were levied and the property assessed; or

7 (g) That the assessment complained of is discriminatory in that  
8 it is not in accordance with a uniform and equal rate of assessment  
9 and taxation, but is at a higher rate of the taxable value of the  
10 property so assessed than that at which the other property in the  
11 state is assessed.

12 5. In a suit based upon any one of the grounds mentioned in  
13 paragraphs (e), (f) and (g) of subsection 4, the court shall conduct  
14 the trial without a jury and confine its review to the record before  
15 the State Board of Equalization. Where procedural irregularities  
16 by the Board are alleged and are not shown in the record, the court  
17 may take evidence respecting the allegation and, upon the request of  
18 either party, shall hear oral argument and receive written briefs on  
19 the matter.

20 6. In all cases mentioned in this section where the complaint is  
21 based upon any grounds mentioned in subsection 4, the entire  
22 assessment must not be declared void but is void only as to the  
23 excess in valuation.

24 7. In any judgment recovered by the taxpayer under this  
25 section, the court may provide for interest thereon not to exceed 6  
26 percent per annum from and after the date of payment of the tax  
27 complained of.

28 **Sec. 29.** NRS 361.450 is hereby amended to read as follows:

29 361.450 1. Except as otherwise provided in subsection 3,  
30 every tax levied under the provisions of or authority of this chapter  
31 is a perpetual lien against the property assessed until the tax and any  
32 penalty charges and interest which may accrue thereon are paid.

33 *Notwithstanding the provisions of any other specific statute, such*  
34 *a lien is superior to all other liens, claims, encumbrances and*  
35 *titles on the property, including, without limitation, interests*  
36 *secured pursuant to the provisions of chapter 104 of NRS, whether*  
37 *or not the lien was filed or perfected first in time.*

38 2. Except as *otherwise* provided in this subsection, the lien  
39 attaches on July 1 of the year for which the taxes are levied, upon all  
40 property then within the county. The lien attaches upon all  
41 migratory property, as described in NRS 361.505, on the day it is  
42 moved into the county. If real and personal property are assessed  
43 against the same owner, a lien attaches upon such real property also  
44 for the tax levied upon the personal property within the county; and  
45 a lien for taxes on personal property also attaches upon real property



1 assessed against the same owner in any other county of the State  
2 from the date on which a certified copy of any unpaid property  
3 assessment is filed for record with the county recorder in the county  
4 in which the real property is situated.

5 3. All liens for taxes levied under this chapter which have  
6 already attached to a mobile or manufactured home expire on the  
7 date when the mobile or manufactured home is sold, except the liens  
8 for personal property taxes due in the county in which the mobile or  
9 manufactured home was situate at the time of sale, for any part of  
10 the 12 months immediately preceding the date of sale.

11 4. All special taxes levied for city, town, school, road or other  
12 purposes throughout the different counties of this state are a lien on  
13 the property so assessed, and must be assessed and collected by the  
14 same officer at the same time and in the same manner as the state  
15 and county taxes are assessed and collected.

16 **Sec. 30.** NRS 361.483 is hereby amended to read as follows:

17 361.483 1. Except as otherwise provided in subsection ~~{5,} 6,~~  
18 taxes assessed upon the real property tax roll and upon mobile or  
19 manufactured homes are due on the third Monday of August.

20 2. Taxes assessed upon the real property tax roll may be paid in  
21 four approximately equal installments if the taxes assessed on the  
22 parcel exceed \$100.

23 3. ~~{Taxes}~~ *Except as otherwise provided in this section, taxes*  
24 assessed upon a mobile or manufactured home may be paid in four  
25 installments if the taxes assessed exceed \$100.

26 4. *If a taxpayer owns at least 25 mobile or manufactured*  
27 *homes in a county that are leased for commercial purposes, and*  
28 *those mobile or manufactured homes have not been converted to*  
29 *real property pursuant to NRS 361.244, taxes assessed upon those*  
30 *homes may be paid in four installments if, not later than July 31,*  
31 *the taxpayer returns to the county assessor the written statement of*  
32 *personal property required pursuant to NRS 361.265.*

33 5. Except as otherwise provided in *this section and* NRS  
34 361.505, taxes assessed upon personal property may be paid in four  
35 approximately equal installments if:

36 (a) The total personal property taxes assessed exceed \$10,000;  
37 (b) Not later than July 31, the taxpayer returns to the county  
38 assessor the written statement of personal property required  
39 pursuant to NRS 361.265;

40 (c) The taxpayer files with the county assessor, or county  
41 treasurer if the county treasurer has been designated to collect taxes,  
42 a written request to be billed in quarterly installments and includes  
43 with the request a copy of the written statement of personal property  
44 required pursuant to NRS 361.265; and



1 (d) The ~~business has been in existence for at least 3 years if the~~  
2 personal property assessed is the property of a business ~~f-~~  
3 ~~—5.1~~ *and the business has paid its personal property taxes*  
4 *without accruing penalties for the immediately preceding 2 fiscal*  
5 *years in any county in the State.*

6 6. If a person elects to pay in installments, the first installment  
7 is due on the third Monday of August, the second installment on the  
8 first Monday of October, the third installment on the first Monday  
9 of January, and the fourth installment on the first Monday of March.

10 ~~f6.1~~ 7. If any person charged with taxes which are a lien on  
11 real property fails to pay:

12 (a) Any one installment of the taxes on or within 10 days  
13 following the day the taxes become due, there must be added thereto  
14 a penalty of 4 percent.

15 (b) Any two installments of the taxes, together with accumulated  
16 penalties, on or within 10 days following the day the later  
17 installment of taxes becomes due, there must be added thereto a  
18 penalty of 5 percent of the two installments due.

19 (c) Any three installments of the taxes, together with  
20 accumulated penalties, on or within 10 days following the day the  
21 latest installment of taxes becomes due, there must be added thereto  
22 a penalty of 6 percent of the three installments due.

23 (d) The full amount of the taxes, together with accumulated  
24 penalties, on or within 10 days following the first Monday of  
25 March, there must be added thereto a penalty of 7 percent of the full  
26 amount of the taxes.

27 ~~f7.1~~ 8. Any person charged with taxes which are a lien on a  
28 mobile or manufactured home who fails to pay the taxes within 10  
29 days after an installment payment is due is subject to the following  
30 provisions:

31 (a) A penalty of 10 percent of the taxes due; and

32 (b) The county assessor may proceed under NRS 361.535.

33 ~~f8.1~~ 9. The ex officio tax receiver of a county shall notify each  
34 person in the county who is subject to a penalty pursuant to this  
35 section of the provisions of NRS 360.419 and 361.4835.

36 **Sec. 31.** NRS 361.4835 is hereby amended to read as follows:

37 361.4835 1. If the county treasurer or the county assessor  
38 finds that a person's failure to make a timely return or payment of  
39 tax that is assessed by the county treasurer or county assessor and  
40 that is imposed pursuant to chapter 361 of NRS, except NRS  
41 361.320, is the result of circumstances beyond his control and  
42 occurred despite the exercise of ordinary care and without intent, the  
43 county treasurer or the county assessor may relieve him of all or part  
44 of any interest or penalty, or both.



1 2. A person seeking this relief must file a statement ~~under~~  
2 ~~oath~~ setting forth the facts upon which he bases his claim with the  
3 county treasurer or the county assessor.

4 3. The county treasurer or the county assessor shall disclose,  
5 upon the request of any person:

- 6 (a) The name of the person; and  
7 (b) The amount of the relief.

8 4. If the relief sought by the taxpayer is denied, he may appeal  
9 from the denial to the Nevada Tax Commission.

10 5. The county treasurer or the county assessor may defer the  
11 decision to the Department.

12 **Sec. 32.** NRS 361.484 is hereby amended to read as follows:

13 361.484 1. As used in this section, "acquired" means  
14 acquired ~~either by:~~ :

15 (a) *Pursuant to a purchase order or other sales agreement or*  
16 *by condemnation proceedings pursuant to chapter 37 of NRS, if*  
17 *the property acquired is personal property.*

18 (b) *By purchase and deed or by condemnation proceedings*  
19 *pursuant to chapter 37 of NRS ~~;~~*  
20 *, if the property acquired is real property.*

21 2. Taxes levied on real *or personal* property which is acquired  
22 by the Federal Government or the State or any of its political  
23 subdivisions must be abated ratably for the portion of the fiscal year  
24 in which the ~~real~~ property is owned by the Federal Government or  
25 the State or its political subdivision.

26 3. For the purposes of abatement, the Federal Government or  
27 the State or its political subdivision shall be deemed to own ~~real~~ :

28 (a) *Personal property acquired by purchase commencing on*  
29 *the date of sale indicated on the purchase order or other sales*  
30 *agreement.*

31 (b) *Personal property acquired by condemnation from the date*  
32 *of judgment pursuant to NRS 37.160.*

33 (c) *Real* property acquired by purchase commencing with the  
34 date the deed is recorded. ~~and to own real~~

35 (d) *Real* property acquired by condemnation from the date of  
36 judgment pursuant to NRS 37.160 or the date of occupancy of the  
37 property pursuant to NRS 37.100, whichever occurs earlier.

38 **Sec. 33.** NRS 361.530 is hereby amended to read as follows:

39 361.530 ~~On all moneys~~

40 1. *Except as otherwise provided in this section, on all money*  
41 *collected from personal property tax by the several county assessors*  
42 *and county treasurers, there ~~shall~~ must be reserved and paid into*  
43 *the county treasury, for the benefit of the general fund of their*  
44 *respective counties, by the county assessor ~~;~~ or county treasurer, a*



1 percentage commission of ~~16~~ 8 percent on the gross amount of  
2 collections from personal property tax.

3 *2. One-quarter of the commission reserved pursuant to*  
4 *subsection 1 must be accounted for separately in the county*  
5 *general fund and used to acquire technology for or improve the*  
6 *technology used in the office of the county assessor and, at his*  
7 *discretion, may be used by other county offices that do business*  
8 *with the county assessor, including, without limitation, costs*  
9 *related to acquiring or improving technology for converting and*  
10 *archiving records, purchasing hardware and software,*  
11 *maintaining the technology, training employees in the operation*  
12 *of the technology and contracting for professional services*  
13 *relating to the technology.*

14 *3. On or before July 1 of each year, the county assessor shall*  
15 *submit to the board of county commissioners a report of the*  
16 *projected expenditures of the proceeds accounted for separately*  
17 *pursuant to subsection 2 for the following fiscal year. Any money*  
18 *remaining at the end of a fiscal year that has not been committed*  
19 *for expenditure reverts to the county general fund.*

20 **Sec. 34.** NRS 361.535 is hereby amended to read as follows:

21 361.535 1. If the person, company or corporation so assessed  
22 neglects or refuses to pay the taxes within 30 days after demand, the  
23 taxes become delinquent. If the person, company or corporation so  
24 assessed neglects or refuses to pay the taxes within 10 days after the  
25 taxes become delinquent, a penalty of 10 percent must be added. If  
26 the tax and penalty are not paid on demand, the county assessor or  
27 his deputy may seize, seal or lock enough of the personal property  
28 of the person, company or corporation so neglecting or refusing to  
29 pay to satisfy the taxes and costs. The county assessor may use  
30 alternative methods of collection, including, without limitation, the  
31 assistance of the district attorney.

32 2. The county assessor shall ~~post~~ :

33 (a) *Post* a notice of the seizure, with a description of the  
34 property, in ~~[three public places in the township or district where it~~  
35 ~~is seized, and shall, at] a public area of the county courthouse or~~  
36 ~~the county office building in which the assessor's office is located,~~  
37 ~~and within the immediate vicinity of the property being seized; and~~

38 (b) *At* the expiration of 5 days, proceed to sell at public auction,  
39 at the time and place mentioned in the notice, to the highest bidder,  
40 for lawful money of the United States, a sufficient quantity of the  
41 property to pay the taxes and expenses incurred. For this service, the  
42 county assessor must be allowed from the delinquent person a fee of  
43 \$3. *The county assessor is not required to sell the property if the*  
44 *highest bid received is less than the lowest acceptable bid indicated*  
45 *in the notice.*



1 3. If the personal property seized by the county assessor or his  
2 deputy consists of a mobile or manufactured home, an aircraft, or  
3 the personal property of a business, the county assessor shall publish  
4 a notice of the seizure once during each of 2 successive weeks in a  
5 newspaper of general circulation in the county. If the legal owner of  
6 the property is someone other than the registered owner and the  
7 name and address of the legal owner can be ascertained from ~~the~~  
8 ~~records of the Department of Motor Vehicles,~~ *public records,*  
9 the county assessor shall, before publication, send a copy of the  
10 notice by registered or certified mail to the legal owner. The cost of  
11 the publication and notice must be charged to the delinquent  
12 taxpayer. The notice must state:

- 13 (a) The name of the owner, if known.
- 14 (b) The description of the property seized, including the  
15 location, the make, model and dimensions and the serial number,  
16 body number or other identifying number.
- 17 (c) The fact that the property has been seized and the reason for  
18 seizure.
- 19 (d) The *lowest acceptable bid for the sale of the property,*  
20 *which is the total* amount of the taxes due on the property and the  
21 penalties and costs as provided by law.
- 22 (e) The time and place at which the property is to be  
23 sold.

24 After the expiration of 5 days from the date of the second  
25 publication of the notice, the property must be sold at public auction  
26 in the manner provided in subsection 2 for the sale of other personal  
27 property by the county assessor.

28 4. Upon payment of the purchase money, the county assessor  
29 shall deliver to the purchaser of the property sold, with a certificate  
30 of the sale, a statement of the amount of taxes or assessment and the  
31 expenses thereon for which the property was sold, whereupon the  
32 title of the property so sold vests absolutely in the purchaser.

33 5. After a mobile or manufactured home, an aircraft, or the  
34 personal property of a business is sold and the county assessor has  
35 paid all the taxes and costs on the property, the county assessor shall  
36 deposit into the general fund of the county the first \$300 of the  
37 excess proceeds from the sale. The county assessor shall deposit any  
38 remaining amount of the excess proceeds from the sale into an  
39 interest-bearing account maintained for the purpose of holding  
40 excess proceeds separate from other money of the county. If no  
41 claim is made for the money within 6 months after the sale of the  
42 property for which the claim is made, the county assessor shall pay  
43 the money into the general fund of the county. All interest paid on  
44 money deposited in the account pursuant to this subsection is the  
45 property of the county.





1 6. If the former owner of a mobile or manufactured home,  
2 aircraft, or personal property of a business that was sold pursuant to  
3 this section makes a claim in writing for the balance of the proceeds  
4 of the sale within 6 months after the completion of the sale, the  
5 county assessor shall pay the balance of the proceeds of the sale or  
6 the proper portion of the balance over to the former owner if the  
7 county assessor is satisfied that the former owner is entitled to it.

8 **Sec. 35.** NRS 361.561 is hereby amended to read as follows:  
9 361.561  ~~[Those units]~~

10 **1. A dwelling unit** identified as “chassis-mount camper,” “mini  
11 motor home,” “motor home,” “recreational park trailer,” “travel  
12 trailer,” “utility trailer” and “van conversion,” in chapter 482 of  
13 NRS and any other vehicle required to be registered with the  
14 Department of Motor Vehicles are subject to the personal property  
15 tax unless registered and taxed pursuant to chapter 371 of NRS.  
16 Such unregistered units and vehicles must be taxed in the manner  
17 provided in NRS 361.561 to 361.5644, inclusive.

18 **2. As used in this section, “dwelling unit” means a vehicle**  
19 **that is primarily used as living quarters, but has not been**  
20 **converted to real property pursuant to NRS 361.244, and is located**  
21 **in a manufactured home park, as defined in NRS 118B.017, or on**  
22 **other land within the county, but not in a recreational vehicle**  
23 **park, as defined in NRS 108.2678, that is licensed for parking**  
24 **vehicles for a duration of less than 9 months per year.**

25 **Sec. 36.** NRS 361.768 is hereby amended to read as follows:

26 361.768 1. If an overassessment of real or personal property  
27 appears upon the secured tax roll of any county because of a factual  
28 error concerning its existence, size, quantity, age, use or zoning or  
29 legal or physical restrictions on its use within 3 years after the end  
30 of the fiscal year for which the assessment was made, the county  
31 assessor shall make a report thereof to the board of county  
32 commissioners of the county.

33 2. The board of county commissioners shall examine the error  
34 so reported, together with any evidence presented and, if satisfied  
35 that the error is factual, shall:

36 (a) By an order entered in the minutes of the board, direct the  
37 county treasurer to correct the error; and

38 (b) Deliver a copy of the order to the county treasurer, who shall  
39 make the necessary adjustments to the tax bill and correct the  
40 secured tax roll. The adjustment may be a full refund or a credit  
41 against taxes due which may be allocated over a period no longer  
42 than 3 years.

43 3. Partial or complete destruction  ~~[or removal of an~~  
44  ~~improvement or secured]~~ **of a real property improvement or of**  
45 **personal property may be adjusted pro rata if  ~~[removal or] the~~**



1 destruction occurred on or after the lien date and the property was  
2 rendered unusable or uninhabitable for a period of not less than 90  
3 consecutive days. The adjustments may be made in the form of a  
4 credit on taxes due or a refund if taxes have been paid for the period.  
5 The county assessor shall notify the county treasurer of each  
6 adjustment. The county assessor shall report recommended  
7 adjustments to the board of county commissioners no later than  
8 June 30 of each fiscal year.

9 **Sec. 37.** NRS 362.040 is hereby amended to read as follows:

10 362.040 Upon receipt of an affidavit from the county ~~clerk~~  
11 *recorder* pursuant to NRS 362.050 stating that at least \$100 in  
12 development work has been actually performed upon the patented  
13 mine or mining claim during the federal mining assessment work  
14 period ending within the year before the fiscal year for which the  
15 assessment has been levied, the assessor shall exclude from the roll  
16 the assessment against the patented mine or mining claim named in  
17 the affidavit.

18 **Sec. 38.** NRS 362.050 is hereby amended to read as follows:

19 362.050 1. To obtain the exemption of the surface of a  
20 patented mine or mining claim from taxation ad valorem, pursuant  
21 to Section 5 of Article 10 of the Constitution of this state, the owner  
22 must ~~submit~~ *record* an affidavit ~~to~~ *with the office of* the county  
23 ~~clerk~~ *recorder* for the county in which the mine is located on or  
24 before December 30 covering work done during the 12 months next  
25 preceding 12 a.m. on September 1 of that year. The exemption then  
26 applies to the taxes for the fiscal year beginning on July 1 following  
27 the filing of the affidavit. Upon receipt of such an affidavit, the  
28 county ~~clerk shall cause it to be recorded in the office of the county~~  
29 ~~recorder and transmit it~~ *recorder shall transmit a copy of the*  
30 *affidavit, without charge,* to the county assessor.

31 2. The affidavit of labor must describe particularly the work  
32 performed, upon what portion of the mine or claim, and when and  
33 by whom done, and may be substantially in the following form:

34  
35 State of Nevada }  
36 }ss.  
37 County of ..... }

38  
39 ....., being first duly sworn, deposes and says:  
40 That development work worth at least \$100 was performed upon the  
41 ..... patented mine or mining claim, situated in the  
42 ..... Mining District, County of  
43 ....., State of Nevada, during the federal  
44 mining assessment work period ending within the year ..... . The  
45 work was done at the expense of ....., the owner (or



1 one of the owners) of the patented mine or mining claim, for the  
2 purpose of relieving it from the tax assessment. It was performed by  
3 ....., at about ..... feet in a ..... direction  
4 from the monument of location, and was done between the ..... day  
5 of the month of ..... of the year ....., and the ..... day of the  
6 month of ..... of the year ....., and consisted of the following  
7 work:

8 .....  
9 .....

10 .....  
11 .....  
12 ..... (Signature)

13 Subscribed and sworn to before me  
14 this ..... day of the month of ..... of the year .....

15 .....  
16 Notary Public (or other person  
17 authorized to administer oaths)

18  
19 **Sec. 39.** NRS 371.101 is hereby amended to read as follows:

20 371.101 1. Vehicles registered by surviving spouses and  
21 orphan children not to exceed the amount of \$1,000 determined  
22 valuation, are exempt from taxation, but the exemption must not be  
23 allowed to anyone but actual bona fide residents of this state, and  
24 must be filed in but one county in this state to the same family.

25 2. For the purpose of this section, vehicles in which the  
26 surviving spouse or orphan child has any interest shall be deemed to  
27 belong entirely to that surviving spouse or orphan child.

28 3. The person claiming the exemption shall file with the  
29 Department in the county where the exemption is claimed an  
30 affidavit declaring his residency and that the exemption has been  
31 claimed in no other county in this state for that year. The affidavit  
32 must be made before the county assessor or a notary public. After  
33 the filing of the original affidavit, the county assessor shall mail a  
34 form for renewal of the exemption to the person each year following  
35 a year in which the exemption was allowed for that person. The  
36 form must be designed to facilitate its return by mail by the person  
37 claiming the exemption.

38 4. A surviving spouse is not entitled to the exemption provided  
39 by this section in any fiscal year beginning after any remarriage,  
40 even if the remarriage is later annulled.

41 *5. Beginning with the 2005-2006 Fiscal Year, the monetary*  
42 *amount in subsection 1 must be adjusted for each fiscal year by*  
43 *adding to each amount the product of the amount multiplied by*  
44 *the percentage increase in the Consumer Price Index (All Items)*



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1 *from December 2003 to the December preceding the fiscal year for*  
2 *which the adjustment is calculated.*

3 **Sec. 40.** NRS 371.102 is hereby amended to read as follows:

4 371.102 1. Vehicles registered by a blind person, not to  
5 exceed the amount of \$3,000 determined valuation, are exempt from  
6 taxation, but the exemption must not be allowed to anyone but bona  
7 fide residents of this state, and must be filed in but one county in  
8 this state on account of the same blind person.

9 2. The person claiming the exemption ~~[shall]~~ *must* file with the  
10 ~~[Department in]~~ *county assessor of* the county where the exemption  
11 is claimed an affidavit declaring ~~[his residency]~~ *that he is an actual*  
12 *bona fide resident of the State of Nevada, that he is a blind person*  
13 and that the exemption ~~[has been]~~ *is* claimed in no other county in  
14 this state . ~~[for that year.]~~ The affidavit must be made before the  
15 county assessor or a notary public. After the filing of the original  
16 affidavit, the county assessor shall mail a form for renewal of the  
17 exemption to the person each year following a year in which the  
18 exemption was allowed for that person. The form must be designed  
19 to facilitate its return by mail by the person claiming the exemption.

20 3. Upon first claiming the exemption in a county the claimant  
21 shall furnish to the ~~[Department]~~ *county assessor* a certificate of a  
22 physician licensed under the laws of this state setting forth that he  
23 has examined the claimant and has found him to be a blind person.

24 4. *Beginning with the 2005-2006 Fiscal Year, the monetary*  
25 *amount in subsection 1 must be adjusted for each fiscal year by*  
26 *adding to each amount the product of the amount multiplied by*  
27 *the percentage increase in the Consumer Price Index (All Items)*  
28 *from December 2003 to the December preceding the fiscal year for*  
29 *which the adjustment is calculated.*

30 5. As used in this section, "blind person" includes any person  
31 whose visual acuity with correcting lenses does not exceed 20/200  
32 in the better eye, or whose vision in the better eye is restricted to a  
33 field which subtends an angle of not greater than 20°.

34 **Sec. 41.** NRS 371.103 is hereby amended to read as follows:

35 371.103 1. Vehicles, to the extent of the determined  
36 valuation as set forth in subsection 2, registered by any actual bona  
37 fide resident of the State of Nevada who ~~is~~

38 ~~—(a) Has served a minimum of 90 days on active duty, who was~~  
39 ~~assigned to active duty at some time between April 21, 1898, and~~  
40 ~~June 15, 1903, or between April 6, 1917, and November 11, 1918,~~  
41 ~~or between December 7, 1941, and December 31, 1946, or between~~  
42 ~~June 25, 1950, and January 31, 1955;~~

43 ~~—(b) Has~~ *has* served a minimum of 90 continuous days on active  
44 duty none of which was for training purposes, ~~[who was assigned to~~



1 ~~active duty at some time between January 1, 1961, and May 7, 1975;~~  
2 ~~or~~  
3 ~~—(c) Has served on active duty in connection with carrying out~~  
4 ~~the authorization granted to the President of the United States in~~  
5 ~~Public Law 102-1,] and who received, upon severance from service,~~  
6 an honorable discharge or certificate of satisfactory service from the  
7 Armed Forces of the United States, or who, having so served, is still  
8 serving in the Armed Forces of the United States, is exempt from  
9 taxation.

10 2. The amount of determined valuation that is exempt from  
11 taxation pursuant to subsection 1:

- 12 (a) For Fiscal Year 2001-2002, is \$1,250;
- 13 (b) For Fiscal Year 2002-2003, is \$1,500; and
- 14 (c) For Fiscal Year 2003-2004, is \$1,750.

15 3. For the purpose of this section:

16 (a) For Fiscal Year 2001-2002, the first \$1,250 determined  
17 valuation of vehicles in which such a person has any interest;

18 (b) For Fiscal Year 2002-2003, the first \$1,500 determined  
19 valuation of vehicles in which such a person has any interest; and

20 (c) For Fiscal Year 2003-2004, the first \$1,750 determined  
21 valuation of vehicles in which such a person has any  
22 interest,

23 shall be deemed to belong to that person.

24 4. A person claiming the exemption shall file annually with the  
25 Department in the county where the exemption is claimed an  
26 affidavit declaring that he is an actual bona fide resident of the State  
27 of Nevada who meets all the other requirements of subsection 1 and  
28 that the exemption is claimed in no other county in this state. The  
29 affidavit must be made before the county assessor or a notary  
30 public. After the filing of the original affidavit, the county assessor  
31 shall mail a form for:

32 (a) The renewal of the exemption; and

33 (b) The designation of any amount to be credited to the  
34 Veterans' Home Account ~~[ ]~~ *established pursuant to*  
35 *NRS 417.145,*

36 to the person each year following a year in which the exemption was  
37 allowed for that person. The form must be designed to facilitate its  
38 return by mail by the person claiming the exemption.

39 5. Persons in actual military service are exempt during the  
40 period of such service from filing annual affidavits of exemption,  
41 and the Department shall grant exemptions to those persons on the  
42 basis of the original affidavits filed. In the case of any person who  
43 has entered the military service without having previously made and  
44 filed an affidavit of exemption, the affidavit may be filed in his



1 behalf during the period of such service by any person having  
2 knowledge of the facts.

3 6. Before allowing any veteran's exemption pursuant to the  
4 provisions of this chapter, the Department shall require proof of  
5 status of the veteran, and for that purpose shall require production of  
6 an honorable discharge or certificate of satisfactory service or a  
7 certified copy thereof, or such other proof of status as may be  
8 necessary.

9 7. If any person files a false affidavit or produces false proof to  
10 the Department, and as a result of the false affidavit or false proof a  
11 tax exemption is allowed to a person not entitled to the exemption,  
12 he is guilty of a gross misdemeanor.

13 **Sec. 42.** NRS 371.103 is hereby amended to read as follows:

14 371.103 1. Vehicles, to the extent of \$2,000 determined  
15 valuation, registered by any actual bona fide resident of the State of  
16 Nevada who ~~is~~:

17 ~~—(a) Has served a minimum of 90 days on active duty, who was~~  
18 ~~assigned to active duty at some time between April 21, 1898, and~~  
19 ~~June 15, 1903, or between April 6, 1917, and November 11, 1918,~~  
20 ~~or between December 7, 1941, and December 31, 1946, or between~~  
21 ~~June 25, 1950, and January 31, 1955;~~

22 ~~—(b) Has~~ *has* served a minimum of 90 continuous days on active  
23 duty none of which was for training purposes, ~~[who was assigned to~~  
24 ~~active duty at some time between January 1, 1961, and May 7, 1975;~~  
25 ~~or~~

26 ~~—(c) Has served on active duty in connection with carrying out~~  
27 ~~the authorization granted to the President of the United States in~~  
28 ~~Public Law 102-1,]~~ and who received, upon severance from service,  
29 an honorable discharge or certificate of satisfactory service from the  
30 Armed Forces of the United States, or who, having so served, is still  
31 serving in the Armed Forces of the United States, is exempt from  
32 taxation.

33 2. For the purpose of this section, the first \$2,000 determined  
34 valuation of vehicles in which such a person has any interest shall  
35 be deemed to belong to that person.

36 3. A person claiming the exemption shall file annually with the  
37 Department in the county where the exemption is claimed an  
38 affidavit declaring that he is an actual bona fide resident of the State  
39 of Nevada who meets all the other requirements of subsection 1 and  
40 that the exemption is claimed in no other county in this state. The  
41 affidavit must be made before the county assessor or a notary  
42 public. After the filing of the original affidavit, the county assessor  
43 shall mail a form for:

44 (a) The renewal of the exemption; and



1 (b) The designation of any amount to be credited to the  
2 Veterans' Home Account ~~is~~ *established pursuant to*  
3 *NRS 417.145,*

4 to the person each year following a year in which the exemption was  
5 allowed for that person. The form must be designed to facilitate its  
6 return by mail by the person claiming the exemption.

7 4. Persons in actual military service are exempt during the  
8 period of such service from filing annual affidavits of exemption  
9 and the Department shall grant exemptions to those persons on the  
10 basis of the original affidavits filed. In the case of any person who  
11 has entered the military service without having previously made and  
12 filed an affidavit of exemption, the affidavit may be filed in his  
13 behalf during the period of such service by any person having  
14 knowledge of the facts.

15 5. Before allowing any veteran's exemption pursuant to the  
16 provisions of this chapter, the Department shall require proof of  
17 status of the veteran, and for that purpose shall require production of  
18 an honorable discharge or certificate of satisfactory service or a  
19 certified copy thereof, or such other proof of status as may be  
20 necessary.

21 6. If any person files a false affidavit or produces false proof to  
22 the Department, and as a result of the false affidavit or false proof a  
23 tax exemption is allowed to a person not entitled to the exemption,  
24 he is guilty of a gross misdemeanor.

25 7. Beginning with the 2005-2006 fiscal year, the monetary  
26 amounts in subsections 1 and 2 must be adjusted for each fiscal year  
27 by adding to each amount the product of the amount multiplied by  
28 the percentage increase in the Consumer Price Index (All Items)  
29 from December 2003 to the December preceding the fiscal year for  
30 which the adjustment is calculated.

31 **Sec. 43.** NRS 371.1035 is hereby amended to read as follows:

32 371.1035 1. Any person who qualifies for an exemption  
33 pursuant to NRS 371.103 *or 371.104* may, in lieu of claiming his  
34 exemption:

35 (a) Pay to the Department all or any portion of the amount by  
36 which the tax would be reduced if he claimed his exemption; and

37 (b) Direct the Department to deposit that amount for credit to  
38 the Veterans' Home Account established pursuant to NRS 417.145.

39 2. Any person who wishes to waive his exemption pursuant to  
40 this section shall designate the amount to be credited to the Account  
41 on a form provided by the Department.

42 3. The Department shall deposit any money received pursuant  
43 to this section with the State Treasurer for credit to the Veterans'  
44 Home Account established pursuant to NRS 417.145. The State  
45 Treasurer shall not accept:





- 1 (a) For Fiscal Year 2001-2002, more than a total of \$1,250,000;  
2 (b) For Fiscal Year 2002-2003, more than a total of \$1,500,000;  
3 and  
4 (c) For Fiscal Year 2003-2004, more than a total of  
5 \$1,750,000,  
6 for credit to the Account pursuant to this section and NRS 361.0905  
7 during any fiscal year.

8 **Sec. 44.** NRS 371.1035 is hereby amended to read as follows:  
9 371.1035 1. Any person who qualifies for an exemption  
10 pursuant to NRS 371.103 *or 371.104* may, in lieu of claiming his  
11 exemption:

12 (a) Pay to the Department all or any portion of the amount by  
13 which the tax would be reduced if he claimed his exemption; and

14 (b) Direct the Department to deposit that amount for credit to  
15 the Veterans' Home Account established pursuant to NRS 417.145.

16 2. Any person who wishes to waive his exemption pursuant to  
17 this section shall designate the amount to be credited to the Account  
18 on a form provided by the Department.

19 3. The Department shall deposit any money received pursuant to  
20 this section with the State Treasurer for credit to the Veterans'  
21 Home Account established pursuant to NRS 417.145. The State  
22 Treasurer shall not accept more than a total of \$2,000,000 for credit  
23 to the Account pursuant to this section and NRS 361.0905 during  
24 any fiscal year.

25 **Sec. 45.** NRS 371.104 is hereby amended to read as follows:

26 371.104 1. A bona fide resident of the State of Nevada who  
27 has incurred a permanent service-connected disability and has been  
28 honorably discharged from the Armed Forces of the United States,  
29 or his surviving spouse, is entitled to a veteran's exemption from the  
30 payment of governmental services taxes on vehicles of the following  
31 determined valuations:

32 (a) If he has a disability of 100 percent:

33 (1) For Fiscal Year 2001-2002, the first \$12,500 of  
34 determined valuation;

35 (2) For Fiscal Year 2002-2003, the first \$15,000 of  
36 determined valuation; and

37 (3) For Fiscal Year 2003-2004, the first \$17,500 of  
38 determined valuation.

39 (b) If he has a disability of 80 to 99 percent, inclusive:

40 (1) For Fiscal Year 2001-2002, the first \$9,375 of determined  
41 valuation;

42 (2) For Fiscal Year 2002-2003, the first \$11,250 of  
43 determined valuation; and

44 (3) For Fiscal Year 2003-2004, the first \$13,125 of  
45 determined valuation.



\* A B 5 3 3 \*

- 1 (c) If he has a disability of 60 to 79 percent, inclusive:  
2 (1) For Fiscal Year 2001-2002, the first \$6,250 of determined  
3 valuation;  
4 (2) For Fiscal Year 2002-2003, the first \$7,500 of determined  
5 valuation; and  
6 (3) For Fiscal Year 2003-2004, the first \$8,750 of determined  
7 valuation.

8 2. For the purpose of this section:  
9 (a) For Fiscal Year 2001-2002, the first \$12,500 determined  
10 valuation of vehicles in which an applicant has any interest;

11 (b) For Fiscal Year 2002-2003, the first \$15,000 of determined  
12 valuation of vehicles in which an applicant has any interest; and

13 (c) For Fiscal Year 2003-2004, the first \$17,500 of determined  
14 valuation of vehicles in which an applicant has any  
15 interest,

16 shall be deemed to belong entirely to that person.

17 3. A person claiming the exemption shall file annually with the  
18 Department in the county where the exemption is claimed an  
19 affidavit declaring that he is a bona fide resident of the State of  
20 Nevada who meets all the other requirements of subsection 1 and  
21 that the exemption is claimed in no other county within this state.  
22 After the filing of the original affidavit, the county assessor shall  
23 mail a form for :

24 (a) *The renewal of the exemption ; and*

25 (b) *The designation of any amount to be credited to the*  
26 *Veterans' Home Account established pursuant to*  
27 *NRS 417.145,*

28 to the person each year following a year in which the exemption was  
29 allowed for that person. The form must be designed to facilitate its  
30 return by mail by the person claiming the exemption.

31 4. Before allowing any exemption pursuant to the provisions of  
32 this section, the Department shall require proof of the applicant's  
33 status, and for that purpose shall require production of:

34 (a) A certificate from the Department of Veterans Affairs that  
35 the veteran has incurred a permanent service-connected disability,  
36 which shows the percentage of that disability; and

37 (b) Any one of the following:

38 (1) An honorable discharge;

39 (2) A certificate of satisfactory service; or

40 (3) A certified copy of either of these documents.

41 5. A surviving spouse claiming an exemption pursuant to this  
42 section must file with the Department in the county where the  
43 exemption is claimed an affidavit declaring that:

44 (a) The surviving spouse was married to and living with the  
45 disabled veteran for the 5 years preceding his death;



1 (b) The disabled veteran was eligible for the exemption at the  
2 time of his death; and

3 (c) The surviving spouse has not remarried.  
4 The affidavit required by this subsection is in addition to the  
5 certification required pursuant to subsections 3 and 4. After the  
6 filing of the original affidavit required by this subsection, the county  
7 assessor shall mail a form for renewal of the exemption to the  
8 person each year following a year in which the exemption was  
9 allowed for that person. The form must be designed to facilitate its  
10 return by mail by the person claiming the exemption.

11 6. If a tax exemption is allowed under this section, the claimant  
12 is not entitled to an exemption under NRS 371.103.

13 7. If any person makes a false affidavit or produces false proof  
14 to the Department, and as a result of the false affidavit or false  
15 proof, the person is allowed a tax exemption to which he is not  
16 entitled, he is guilty of a gross misdemeanor.

17 **Sec. 46.** NRS 371.104 is hereby amended to read as follows:

18 371.104 1. A bona fide resident of the State of Nevada who  
19 has incurred a permanent service-connected disability and has been  
20 honorably discharged from the Armed Forces of the United States,  
21 or his surviving spouse, is entitled to a veteran's exemption from the  
22 payment of governmental services taxes on vehicles of the following  
23 determined valuations:

24 (a) If he has a disability of 100 percent, the first \$20,000 of  
25 determined valuation.

26 (b) If he has a disability of 80 to 99 percent, inclusive, the first  
27 \$15,000 of determined valuation.

28 (c) If he has a disability of 60 to 79 percent, inclusive, the first  
29 \$10,000 of determined valuation.

30 2. For the purpose of this section, the first \$20,000 of  
31 determined valuation of vehicles in which an applicant has any  
32 interest, shall be deemed to belong entirely to that person.

33 3. A person claiming the exemption shall file annually with the  
34 Department in the county where the exemption is claimed an  
35 affidavit declaring that he is a bona fide resident of the State of  
36 Nevada who meets all the other requirements of subsection 1 and  
37 that the exemption is claimed in no other county within this state.  
38 After the filing of the original affidavit, the county assessor shall  
39 mail a form for :

40 (a) *The renewal of the exemption ; and*

41 (b) *The designation of any amount to be credited to the*  
42 *Veterans' Home Account established pursuant to*  
43 *NRS 417.145,*



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1 to the person each year following a year in which the exemption was  
2 allowed for that person. The form must be designed to facilitate its  
3 return by mail by the person claiming the exemption.

4 4. Before allowing any exemption pursuant to the provisions of  
5 this section, the Department shall require proof of the applicant's  
6 status, and for that purpose shall require production of:

7 (a) A certificate from the Department of Veterans Affairs that  
8 the veteran has incurred a permanent service-connected disability,  
9 which shows the percentage of that disability; and

10 (b) Any one of the following:

11 (1) An honorable discharge;

12 (2) A certificate of satisfactory service; or

13 (3) A certified copy of either of these documents.

14 5. A surviving spouse claiming an exemption pursuant to this  
15 section must file with the Department in the county where the  
16 exemption is claimed an affidavit declaring that:

17 (a) The surviving spouse was married to and living with the  
18 disabled veteran for the 5 years preceding his death;

19 (b) The disabled veteran was eligible for the exemption at the  
20 time of his death; and

21 (c) The surviving spouse has not remarried.

22 The affidavit required by this subsection is in addition to the  
23 certification required pursuant to subsections 3 and 4. After the  
24 filing of the original affidavit required by this subsection, the county  
25 assessor shall mail a form for renewal of the exemption to the  
26 person each year following a year in which the exemption was  
27 allowed for that person. The form must be designed to facilitate its  
28 return by mail by the person claiming the exemption.

29 6. If a tax exemption is allowed under this section, the claimant  
30 is not entitled to an exemption under NRS 371.103.

31 7. If any person makes a false affidavit or produces false proof  
32 to the Department, and as a result of the false affidavit or false proof  
33 the person is allowed a tax exemption to which he is not entitled, he  
34 is guilty of a gross misdemeanor.

35 8. Beginning with the 2005-2006 fiscal year, the monetary  
36 amounts in subsections 1 and 2 must be adjusted for each fiscal year  
37 by adding to each amount the product of the amount multiplied by  
38 the percentage increase in the Consumer Price Index (All Items)  
39 from December 2003 to the December preceding the fiscal year for  
40 which the adjustment is calculated.

41 **Sec. 47.** NRS 111.312 is hereby amended to read as follows:

42 111.312 1. The county recorder shall not record with respect  
43 to real property, a notice of completion, a declaration of homestead,  
44 a lien or notice of lien, an affidavit of death, a mortgage or deed of  
45 trust, or any conveyance of real property or instrument in writing



1 setting forth an agreement to convey real property unless the  
2 document being recorded contains:

3 (a) The mailing address of the grantee or, if there is no grantee,  
4 the mailing address of the person who is requesting the recording of  
5 the document; and

6 (b) ~~The~~ *Except as otherwise provided in subsection 2, the*  
7 assessor's parcel number of the property at the top left corner of the  
8 first page of the document, if the county assessor has assigned a  
9 parcel number to the property. *The parcel number must comply*  
10 *with the current system for numbering parcels used by the county*  
11 *assessor's office.* The county recorder is not required to verify that  
12 the assessor's parcel number is correct.

13 2. ~~The~~ *Any document relating exclusively to the transfer of*  
14 *water rights may be recorded without containing the assessor's*  
15 *parcel number of the property.*

16 3. *Except as otherwise provided in this subsection, the* county  
17 recorder shall not record with respect to real property any  
18 conveyance of real property or instrument in writing setting forth an  
19 agreement to convey real property unless the document being  
20 recorded contains the name and address of the person to whom a  
21 statement of the taxes assessed on the real property is to be mailed.

22 ~~3.~~ *The provisions of this subsection do not apply to:*

23 (a) *A declaration of homestead.*

24 (b) *A lien or notice of lien.*

25 (c) *A mortgage or deed of trust or any breach, assignment or*  
26 *reconveyance relating to a mortgage or deed of trust.*

27 4. The assessor's parcel number shall not be deemed to be a  
28 complete legal description of the real property conveyed.

29 ~~4.~~ 5. Except as otherwise provided in subsection ~~5.~~ 6, if a  
30 document that is being recorded includes a legal description of real  
31 property that is provided in metes and bounds, the document must  
32 include the name and mailing address of the person who prepared  
33 the legal description. The county recorder is not required to verify  
34 the accuracy of the name and mailing address of such a person.

35 ~~5.~~ 6. If a document described in subsection ~~4.~~ 5 previously  
36 has been recorded, the document must include all information  
37 necessary to identify and locate the previous recording, but the name  
38 and mailing address of the person who prepared the legal  
39 description is not required for the document to be recorded. The  
40 county recorder is not required to verify the accuracy of the  
41 information concerning the previous recording.

42 **Sec. 48.** NRS 247.180 is hereby amended to read as follows:

43 247.180 1. Except as otherwise provided in NRS 111.312,  
44 whenever a document conveying, encumbering or mortgaging both  
45 real and personal property is presented to a county recorder for



1 recording, the county recorder shall record the document. The  
2 record must be indexed in the real estate index as deeds and other  
3 conveyances are required by law to be indexed, and for which the  
4 county recorder may receive the same fees as are allowed by law for  
5 recording and indexing deeds and other documents, but only one fee  
6 for the recording of a document may be collected.

7 2. A county recorder who records a document pursuant to this  
8 section shall, within 7 working days after he records the document,  
9 provide to the county assessor at no charge:

10 (a) A duplicate copy of the document and any supporting  
11 documents; or

12 (b) Access to the digital document and any digital supporting  
13 documents. *Such documents must be compatible with the*  
14 *information technology used by the county assessor.*

15 **Sec. 49.** NRS 247.306 is hereby amended to read as follows:

16 247.306 1. If a county recorder imposes an additional fee  
17 pursuant to subsection 2 of NRS 247.305, the proceeds collected  
18 from such a fee must be accounted for separately in the county  
19 general fund. Any interest earned on money in the account, after  
20 deducting any applicable charges, must be credited to the account.  
21 Money that remains in the account at the end of a fiscal year does  
22 not revert to the county general fund, and the balance in the account  
23 must be carried forward to the next fiscal year.

24 2. The money in the account must be used only to acquire  
25 technology for or improve the technology used in the office of the  
26 county *recorder and, at his discretion, may be used by other*  
27 *county offices that do business with the county* recorder, including,  
28 without limitation, costs related to acquiring or improving  
29 technology for converting and archiving records, purchasing  
30 hardware and software, maintaining the technology, training  
31 employees in the operation of the technology and contracting for  
32 professional services relating to the technology.

33 3. The county recorder shall submit an annual report to the  
34 board of county commissioners of the county which contains:

35 (a) An estimate of the proceeds that the county recorder will  
36 collect from the additional fee imposed pursuant to subsection 2 of  
37 NRS 247.305 in the following fiscal year; and

38 (b) A proposal for expenditures of the proceeds from the  
39 additional fee imposed pursuant to subsection 2 of NRS 247.305 for  
40 the costs related to the technology required for the office of the  
41 county recorder for the following fiscal year.

42 **Sec. 50.** Chapter 268 of NRS is hereby amended by adding  
43 thereto a new section to read as follows:

44 *1. A county assessor may request that the governing body of a*  
45 *city realign one or more of the boundary lines between the city and*



1 *the unincorporated area of the county or between two cities to*  
2 *adjust a boundary that bisects a parcel of land causing the*  
3 *creation of more than one tax parcel from a single legal parcel.*  
4 *Notwithstanding any other provision of law, the governing body*  
5 *may, by ordinance or other appropriate legal action, with the*  
6 *consent of the board of county commissioners or the governing*  
7 *body of the other city, respectively, adjust the boundary to exclude*  
8 *the portion of the split parcel from the city.*


9 2. *Where any territory is detached from a city as provided in*  
10 *this section, provision must be made for such proportion of any*  
11 *outstanding general obligations of the city as the assessed*  
12 *valuation of property in the territory bears to the total assessed*  
13 *valuation of property in the city and for such proportion of any*  
14 *obligations secured by the pledge of revenues from a public*  
15 *improvement as the revenue arising within the territory bears to*  
16 *the total revenue from such improvement as follows:*

17 (a) *If the territory is included in another city, the proportionate*  
18 *obligation must be assumed according to its terms by the annexing*  
19 *city;*

20 (b) *If the territory is included in the unincorporated area of*  
21 *the county, taxes must be levied by the board of county*  
22 *commissioners upon all taxable property in the district, sufficient*  
23 *to discharge the proportionate share of the debt for the general*  
24 *obligation according to its terms; or*

25 (c) *Where substantially all of the physical improvements for*  
26 *which the obligation was incurred are within the territory*  
27 *remaining in the city, with the consent of the governing body of*  
28 *the city from which such territory is detached and of the holders of*  
29 *such obligations, the entire obligation may be assumed by the city*  
30 *from which such territory is detached and the detached territory*  
31 *released therefrom.*

32 **Sec. 51.** NRS 268.570 is hereby amended to read as follows:  
33 268.570 The provisions of NRS 268.570 to 268.608, inclusive,  
34 *and section 50 of this act*, apply only to cities located in a county  
35 whose population is 400,000 or more.

36 **Sec. 52.** NRS 268.574 is hereby amended to read as follows:  
37 268.574 As used in NRS 268.570 to 268.608, inclusive ,  
38 *and section 50 of this act:*

39 1. “Contiguous” means either abutting directly on the boundary  
40 of the annexing municipality or separated from the boundary thereof  
41 by a street, alley, public right-of-way, creek, river or the right-of-  
42 way of a railroad or other public service corporation, or by lands  
43 owned by the annexing municipality, by some other political  
44 subdivision of the State or by the State of Nevada.



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1       2. "Lot or parcel" means any tract of land of sufficient size to  
2 constitute a legal building lot as determined by the zoning ordinance  
3 of the county in which the territory proposed to be annexed is  
4 situated. If such county has not enacted a zoning ordinance, the  
5 question of what constitutes a building lot shall be determined by  
6 reference to the zoning ordinance of the annexing municipality.

7       3. "Majority of the property owners" in a territory means the  
8 record owners of real property:

9       (a) Whose combined value is greater than 50 percent of the total  
10 value of real property in the territory, as determined by assessment  
11 for taxation; and

12       (b) Whose combined area is greater than 50 percent of the total  
13 area of the territory, excluding lands held by public bodies.

14       4. A lot or parcel of land is "used for residential purposes" if it  
15 is 5 acres or less in area and contains a habitable dwelling unit of a  
16 permanent nature.

17       **Sec. 53.** NRS 268.600 is hereby amended to read as follows:

18       268.600 1. Whenever the corporate limits of any city are  
19 extended in accordance with the provisions of NRS 268.570 to  
20 268.608, inclusive, the governing body of such city shall cause an  
21 accurate map or plat of the annexed territory, prepared under the  
22 supervision of a competent surveyor or engineer, together with a  
23 certified copy of the annexation ordinance in respect thereof, to be  
24 recorded in the office of the county recorder of the county in which  
25 such territory is situated, which recording shall be done prior to the  
26 effective date of the annexation as specified in the annexation  
27 ordinance. A duplicate copy of such map or plat and such  
28 annexation ordinance shall be filed with the Department of  
29 Taxation.

30       2. A county recorder who records a map or plat pursuant to this  
31 section shall, within 7 working days after he records the map or plat,  
32 provide to the county assessor at no charge:

33       (a) A duplicate copy of the map or plat and any supporting  
34 documents; or

35       (b) Access to the digital map or plat and any digital supporting  
36 documents. *The map or plat and the supporting documents must*  
37 *be compatible with the information technology used by the county*  
38 *assessor.*

39       **Sec. 54.** NRS 268.785 is hereby amended to read as follows:

40       268.785 1. After creation of the district, the council shall  
41 annually ascertain and include in its budget the total amount of  
42 money to be derived from assessments required to provide the  
43 higher level of police protection found beneficial to the public  
44 interest for the next ensuing fiscal year.



1 2. The city council shall designate an existing citizens' group  
2 within the area or create an advisory committee, to recommend to  
3 the council any appropriate changes in the level or kind of additional  
4 police protection to be provided in the district. The council shall  
5 consider these recommendations, and any others that may be offered  
6 by interested persons, at a public hearing before adopting its annual  
7 budget for the district.

8 3. The total amount of money to be derived from assessments  
9 for the next ensuing fiscal year must be apportioned among the  
10 individual property owners in the district based upon the relative  
11 special benefit received by each property using an apportionment  
12 method approved by the city council. On or before April 20 of each  
13 year, a notice specifying the proposed amount of the assessment for  
14 the next ensuing fiscal year must be mailed to each property owner.  
15 The city council shall hold a public hearing concerning the  
16 assessments at the same time and place as the hearing on the  
17 tentative budget. The city council shall levy the assessments after  
18 the hearing but not later than June 1. The assessments so levied must  
19 be paid in installments on or before the dates specified for  
20 installments paid pursuant to subsection ~~5~~ 6 of NRS 361.483. Any  
21 installment payment that is not paid on or before the date on which  
22 it is due, together with any interest or penalty and the cost of  
23 collecting any such amounts, is a lien upon the property upon which  
24 it is levied equal in priority to a lien for general taxes and may be  
25 collected in the same manner.

26 4. A district is not entitled to receive any distribution of  
27 supplemental city-county relief tax.

28 **Sec. 55.** NRS 268.795 is hereby amended to read as follows:

29 268.795 1. After creation of the district, the council shall  
30 annually ascertain and include in its budget the total amount of  
31 money to be derived from assessments required to provide the  
32 maintenance found beneficial to the public interest for the next  
33 ensuing fiscal year.

34 2. The city council shall designate an existing citizens' group  
35 within the area or create an advisory committee, to recommend to  
36 the council any appropriate changes in the level or kind of  
37 maintenance to be provided in the district. The council shall  
38 consider these recommendations, and any others that may be offered  
39 by interested persons, at a public hearing before adopting its annual  
40 budget for the district.

41 3. The total amount of money to be derived from assessments  
42 for the next ensuing fiscal year must be apportioned among the  
43 individual property owners in the district based upon the relative  
44 special benefit received by each property using an apportionment  
45 method approved by the city council. On or before April 20 of each



1 year, a notice specifying the proposed amount of the assessment for  
2 the next ensuing fiscal year must be mailed to each property owner.  
3 The city council shall hold a public hearing concerning the  
4 assessments at the same time and place as the hearing on the  
5 tentative budget. The city council shall levy the assessments after  
6 the hearing but not later than June 1. The assessments so levied must  
7 be paid in installments on or before the dates specified for  
8 installments paid pursuant to subsection ~~5~~ 6 of NRS 361.483. Any  
9 installment payment that is not paid on or before the date on which  
10 it is due, together with any interest or penalty and the cost of  
11 collecting any such amounts, is a lien upon the property upon which  
12 it is levied equal in priority to a lien for general taxes and may be  
13 collected in the same manner.

14 4. A district is not entitled to receive any distribution of  
15 supplemental city-county relief tax.

16 **Sec. 56.** NRS 270.090 is hereby amended to read as follows:

17 270.090 1. The findings of fact and conclusions of law and  
18 judgment must be made and entered as in other cases, and  
19 exceptions, motions for new trial and appeals may be had as  
20 provided in NRS and the Nevada Rules of Appellate Procedure.

21 2. The court or judge thereof shall in the findings and decree  
22 establish a definite map or plat of the city, or part thereof or addition  
23 thereto, in accordance with the pleadings and proof, and shall, by  
24 reference, make a part of the findings and judgment the map or plat  
25 so established.

26 3. Wherever blocks or parts of blocks in the original lost,  
27 destroyed, conflicting, erroneous or faulty maps or plats have been  
28 insufficiently or incorrectly platted, numbered or lettered, the  
29 omission, insufficiency or fault must be supplied and corrected in  
30 accordance with the pleadings and proof.

31 4. If the map or plat prepared by the surveyor is inadequate or  
32 impracticable of use for the judgment, the judgment or decree may  
33 require the making of a new map or plat in accordance with the  
34 provisions of the findings and judgment.

35 5. A certified copy of the judgment, together with the map or  
36 plat as is established by the court, must be recorded in the office of  
37 the county recorder of the county in which the action is tried. All the  
38 ties and descriptions of section or quarter section corners,  
39 monuments or marks required by NRS 270.020 must appear on the  
40 map finally established by the judgment. The county recorder may  
41 collect and receive as his fees for recording and indexing the  
42 certified copy of the judgment and map, \$10 for the map, and the  
43 specific statutory fees for the judgment, but not exceeding \$50.

44 6. The judgment may require that all prior existing maps in  
45 conflict with the map or plat adopted be so marked or identified by



1 the county recorder to show the substitution of the new map or plat  
2 in place thereof.

3 7. A county recorder who records a map or plat pursuant to this  
4 section shall, within 7 working days after he records the map or plat,  
5 provide to the county assessor at no charge:

6 (a) A duplicate copy of the map or plat and any supporting  
7 documents; or

8 (b) Access to the digital map or plat and any digital supporting  
9 documents. *The map or plat and the supporting documents must*  
10 *be compatible with the information technology used by the county*  
11 *assessor.*

12 **Sec. 57.** NRS 278.460 is hereby amended to read as follows:

13 278.460 1. A county recorder shall not record any final map  
14 unless the map:

15 (a) Contains or is accompanied by the report of a title company  
16 and all the certificates of approval, conveyance and consent required  
17 by the provisions of NRS 278.374 to 278.378, inclusive, and by the  
18 provisions of any local ordinance; and

19 (b) Is accompanied by a written statement signed by the  
20 treasurer of the county in which the land to be divided is located  
21 indicating that all property taxes on the land for the fiscal year have  
22 been paid and that the full amount of any deferred property taxes for  
23 the conversion of the property from agricultural use has been paid  
24 pursuant to NRS 361A.265.

25 2. The provisions of NRS 278.010 to 278.630, inclusive, do not  
26 prevent the recording, pursuant to the provisions of NRS 278.010 to  
27 278.630, inclusive, and any applicable local ordinances, of a map of  
28 any land which is not a subdivision, nor do NRS 278.010 to  
29 278.630, inclusive, prohibit the recording of a map in accordance  
30 with the provisions of any statute requiring the recording of  
31 professional land surveyor's records of surveys.

32 3. A county recorder shall accept or refuse a final map for  
33 recordation within 10 days after its delivery to him.

34 4. A county recorder who records a final map pursuant to this  
35 section shall, within 7 working days after he records the final map,  
36 provide to the county assessor at no charge:

37 (a) A duplicate copy of the final map and any supporting  
38 documents; or

39 (b) Access to the digital final map and any digital supporting  
40 documents. *The map and supporting documents must be*  
41 *compatible with the information technology used by the county*  
42 *assessor.*



1       **Sec. 58.** NRS 278.467 is hereby amended to read as follows:  
2       278.467 1. If the requirement for a parcel map is waived, the  
3 authority which granted the waiver may require the preparation and  
4 recordation of a document which contains:  
5       (a) A legal description of all parts based on a system of  
6 rectangular surveys;  
7       (b) A provision for the dedication or reservation of any road  
8 right-of-way or easement; and  
9       (c) The approval of the authority which granted the waiver.  
10      2. If a description by metes and bounds is necessary in  
11 describing the parcel division, it must be prepared by a professional  
12 land surveyor and bear his signature and stamp.  
13      3. The person preparing the document may include the  
14 following statement:  
15

16               This document was prepared from existing information  
17               (identifying it and stating where filed and recorded) and the  
18               undersigned assumes no responsibility for the existence of  
19               monuments or correctness of other information shown on or  
20               copied from any such prior documents.  
21

22      4. A document recorded pursuant to this section must be  
23 accompanied by a written statement signed by the treasurer of the  
24 county in which the land to be divided is located indicating that all  
25 property taxes on the land for the fiscal year have been paid.  
26      5. A county recorder who records a document pursuant to this  
27 section shall, within 7 working days after he records the document,  
28 provide to the county assessor at no charge:  
29       (a) A duplicate copy of the document; or  
30       (b) Access to the digital document. *The document must be*  
31 *compatible with the information technology used by the county*  
32 *assessor.*

33       **Sec. 59.** NRS 278.468 is hereby amended to read as follows:  
34       278.468 1. If a parcel map is approved or deemed approved  
35 pursuant to NRS 278.464, the preparer of the map shall:  
36       (a) Cause the approved map to be recorded in the office of the  
37 county recorder within 1 year after the date the map was approved  
38 or deemed approved, unless the governing body establishes by  
39 ordinance a longer period, not to exceed 2 years, for recording the  
40 map. The map must be accompanied by a written statement signed  
41 by the treasurer of the county in which the land to be divided is  
42 located indicating that all property taxes on the land for the fiscal  
43 year have been paid.  
44       (b) Pay a fee of \$17 for the first sheet of the map plus \$10 for  
45 each additional sheet to the county recorder for filing and indexing.



1 2. Upon receipt of a parcel map, the county recorder shall file  
2 the map in a suitable place. He shall keep proper indexes of parcel  
3 maps by the name of grant, tract, subdivision or United States  
4 subdivision.

5 3. A county recorder who records a parcel map pursuant to this  
6 section shall, within 7 working days after he records the parcel map,  
7 provide to the county assessor at no charge:

8 (a) A duplicate copy of the parcel map and any supporting  
9 documents; or

10 (b) Access to the digital parcel map and any digital supporting  
11 documents. *The map and supporting documents must be*  
12 *compatible with the information technology used by the county*  
13 *assessor.*

14 **Sec. 60.** NRS 278.4725 is hereby amended to read as follows:

15 278.4725 1. Except as otherwise provided in this section, if  
16 the governing body has authorized the planning commission to take  
17 final action on a final map, the planning commission shall approve,  
18 conditionally approve or disapprove the final map, basing its action  
19 upon the requirements of NRS 278.472:

20 (a) In a county whose population is 400,000 or more, within 45  
21 days; or

22 (b) In a county whose population is less than 400,000, within 60  
23 days,

24 after accepting the final map as a complete application. The  
25 planning commission shall file its written decision with the  
26 governing body. Except as otherwise provided in subsection 5, or  
27 unless the time is extended by mutual agreement, if the planning  
28 commission is authorized to take final action and it fails to take  
29 action within the period specified in this subsection, the final map  
30 shall be deemed approved unconditionally.

31 2. If there is no planning commission or if the governing body  
32 has not authorized the planning commission to take final action, the  
33 governing body or its authorized representative shall approve,  
34 conditionally approve or disapprove the final map, basing its action  
35 upon the requirements of NRS 278.472:

36 (a) In a county whose population is 400,000 or more, within 45  
37 days; or

38 (b) In a county whose population is less than 400,000, within 60  
39 days,

40 after the final map is accepted as a complete application. Except as  
41 otherwise provided in subsection 5 or unless the time is extended by  
42 mutual agreement, if the governing body or its authorized  
43 representative fails to take action within the period specified in this  
44 subsection, the final map shall be deemed approved unconditionally.



1 3. An applicant or other person aggrieved by a decision of the  
2 authorized representative of the governing body or by a final act of  
3 the planning commission may appeal the decision in accordance  
4 with the ordinance adopted pursuant to NRS 278.3195.

5 4. If the map is disapproved, the governing body or its  
6 authorized representative or the planning commission shall return  
7 the map to the person who proposes to divide the land, with the  
8 reason for its action and a statement of the changes necessary to  
9 render the map acceptable.

10 5. If the final map divides the land into 16 lots or more, the  
11 governing body or its authorized representative or the planning  
12 commission shall not approve a map, and a map shall not be deemed  
13 approved, unless:

14 (a) Each lot contains an access road that is suitable for use by  
15 emergency vehicles; and

16 (b) The corners of each lot are set by a professional land  
17 surveyor.

18 6. If the final map divides the land into 15 lots or less, the  
19 governing body or its authorized representative or the planning  
20 commission may, if reasonably necessary, require the map to  
21 comply with the provisions of subsection 5.

22 7. Upon approval, the map must be filed with the county  
23 recorder. Filing with the county recorder operates as a continuing:

24 (a) Offer to dedicate for public roads the areas shown as  
25 proposed roads or easements of access, which the governing body  
26 may accept in whole or in part at any time or from time to time.

27 (b) Offer to grant the easements shown for public utilities,  
28 which any public utility may similarly accept without excluding any  
29 other public utility whose presence is physically compatible.

30 8. The map filed with the county recorder must include:

31 (a) A certificate signed and acknowledged by each owner of  
32 land to be divided consenting to the preparation of the map, the  
33 dedication of the roads and the granting of the easements.

34 (b) A certificate signed by the clerk of the governing body or  
35 authorized representative of the governing body or the secretary to  
36 the planning commission that the map was approved, or the affidavit  
37 of the person presenting the map for filing that the time limited by  
38 subsection 1 or 2 for action by the governing body or its authorized  
39 representative or the planning commission has expired and that the  
40 requirements of subsection 5 have been met. A certificate signed  
41 pursuant to this paragraph must also indicate, if applicable, that the  
42 governing body or planning commission determined that a public  
43 street, easement or utility easement which will not remain in effect  
44 after a merger and resubdivision of parcels conducted pursuant to





1 NRS 278.4925, has been vacated or abandoned in accordance with  
2 NRS 278.480.

3 (c) A written statement signed by the treasurer of the county in  
4 which the land to be divided is located indicating that all property  
5 taxes on the land for the fiscal year have been paid.

6 9. A governing body may by local ordinance require a final  
7 map to include:

8 (a) A report from a title company which lists the names of:

9 (1) Each owner of record of the land to be divided; and

10 (2) Each holder of record of a security interest in the land to  
11 be divided, if the security interest was created by a mortgage or a  
12 deed of trust.

13 (b) The signature of each owner of record of the land to be  
14 divided.

15 (c) The written consent of each holder of record of a security  
16 interest listed pursuant to subparagraph (2) of paragraph (a), to the  
17 preparation and recordation of the final map. A holder of record  
18 may consent by signing:

19 (1) The final map; or

20 (2) A separate document that is filed with the final map and  
21 declares his consent to the division of land.

22 10. After a map has been filed with the county recorder, any lot  
23 shown thereon may be conveyed by reference to the map, without  
24 further description.

25 11. The county recorder shall charge and collect for recording  
26 the map a fee set by the board of county commissioners of not more  
27 than \$50 for the first sheet of the map plus \$10 for each additional  
28 sheet.

29 12. A county recorder who records a final map pursuant to this  
30 section shall, within 7 working days after he records the final map,  
31 provide to the county assessor at no charge:

32 (a) A duplicate copy of the final map and any supporting  
33 documents; or

34 (b) Access to the digital final map and any digital supporting  
35 documents. *The map and supporting documents must be*  
36 *compatible with the information technology used by the county*  
37 *assessor.*

38 **Sec. 61.** NRS 278.477 is hereby amended to read as follows:

39 278.477 1. In addition to the requirements of subsection 2, an  
40 amendment of a recorded subdivision plat, parcel map, map of  
41 division into large parcels or record of survey which changes or  
42 purports to change the physical location of any survey monument,  
43 property line or boundary line is subject to the following  
44 requirements:



- 1 (a) If the proposed amendment is to a parcel map, map of  
2 division into large parcels or record of survey, the same procedures  
3 and requirements as in the original filing.
- 4 (b) If the proposed amendment is to a subdivision plat, only  
5 those procedures for the approval and filing of a final map.
- 6 2. Any amended subdivision plat, parcel map, map of division  
7 into large parcels or record of survey required pursuant to  
8 subsection 1 must:
- 9 (a) Be identical in size and scale to the document being  
10 amended, drawn in the manner and on the material provided by law;
- 11 (b) Have the words "Amended Plat of" prominently displayed  
12 on each sheet above the title of the document amended;
- 13 (c) *Have a legal description that describes only the property*  
14 *which is to be included in the amendment;*
- 15 (d) Have a blank margin for the county recorder's index  
16 information;
- 17 ~~(e)~~ (e) Have a 3-inch square adjacent to and on the left side of  
18 the existing square for the county recorder's information and stamp;  
19 and
- 20 ~~(f)~~ (f) Contain a certificate of the professional land surveyor  
21 licensed pursuant to chapter 625 of NRS who prepared the  
22 amendment stating that it complies with all pertinent sections of  
23 NRS 278.010 to 278.630, inclusive, and 625.340 to 625.380,  
24 inclusive, and with any applicable local ordinance.
- 25 3. Any amended subdivision plat, parcel map, map of division  
26 into large parcels or record of survey that is recorded in support of  
27 an adjusted boundary must:
- 28 (a) Contain or be accompanied by the report of a title company  
29 and the certificate required by NRS 278.374 or an order of the  
30 district court of the county in which the land is located that the  
31 amendment may be approved without all the necessary signatures if  
32 the order is based upon a finding that:
- 33 (1) A bona fide effort was made to notify the necessary  
34 persons;
- 35 (2) All persons who responded to the notice have consented  
36 to the amendment; and
- 37 (3) The amendment does not adversely affect the persons  
38 who did not respond; and
- 39 (b) Contain a certificate executed by the appropriate county  
40 surveyor, county engineer, city surveyor or city engineer, if he is  
41 registered as a professional land surveyor or civil engineer pursuant  
42 to chapter 625 of NRS, stating that he has examined the document  
43 and that it is technically correct.
- 44 4. Upon recording the amended document, the county recorder  
45 shall cause a proper notation to be entered upon all recorded sheets



1 of the document being amended, if the county recorder does not  
2 maintain a cumulative index for such maps and amendments. If such  
3 an index is maintained, the county recorder shall direct an  
4 appropriate entry for the amendment.

5 5. A county recorder who records a plat, map or record of  
6 survey pursuant to this section shall, within 7 working days after he  
7 records the plat, map or record of survey, provide to the county  
8 assessor at no charge:

9 (a) A duplicate copy of the plat, map or record of survey, and  
10 any supporting documents; or

11 (b) Access to the digital plat, map or record of survey, and any  
12 digital supporting documents. *The plat, map or record of survey  
13 and the supporting documents must be compatible with the  
14 information technology used by the county assessor.*

15 **Sec. 62.** NRS 278.490 is hereby amended to read as follows:

16 278.490 1. Except as otherwise provided in NRS 278.4925,  
17 an owner or governing body desiring to revert any recorded  
18 subdivision map, parcel map, map of division into large parcels, or  
19 part thereof to acreage or to revert the map or portion thereof, or to  
20 revert more than one map ~~[recorded under the same tentative map]~~ if  
21 the parcels to be reverted are contiguous, shall submit a written  
22 application accompanied by a map of the proposed reversion which  
23 contains the same survey dimensions as the recorded map or maps  
24 to the governing body or, if authorized by local ordinance, to the  
25 planning commission or other authorized person. The application  
26 must describe the requested changes.

27 2. At its next meeting, or within a period of not more than 30  
28 days after the filing of the map of reversion, whichever occurs later,  
29 the governing body or, if authorized by local ordinance, the  
30 planning commission or other authorized person shall review the  
31 map and approve, conditionally approve or disapprove it.

32 3. Except for the provisions of this section, NRS 278.4955,  
33 278.496 and 278.4965 and any provision or local ordinance relating  
34 to the payment of fees in conjunction with filing, recordation or  
35 checking of a map of the kind offered, no other provision of NRS  
36 278.010 to 278.630, inclusive, applies to a map made solely for the  
37 purpose of reversion of a former map or for reversion of any  
38 division of land to acreage.

39 4. Upon approval of the map of reversion, it must be recorded  
40 in the office of the county recorder. The county recorder shall make  
41 a written notation of the fact on each sheet of the previously  
42 recorded map affected by the later recording, if the county recorder  
43 does not maintain a cumulative index for such maps and  
44 amendments. If such an index is maintained, the county recorder  
45 shall direct an appropriate entry for the amendment.



1 5. A county recorder who records a map pursuant to this  
2 section shall, within 7 working days after he records the map,  
3 provide to the county assessor at no charge:

4 (a) A duplicate copy of the map and any supporting documents;  
5 or

6 (b) Access to the digital map and any digital supporting  
7 documents. *The map and supporting documents must be*  
8 *compatible with the information technology used by the county*  
9 *assessor.*

10 **Sec. 63.** NRS 278.4955 is hereby amended to read as follows:

11 278.4955 1. The map of reversion submitted pursuant to NRS  
12 278.490 must contain the appropriate certificates required by NRS  
13 278.376 and 278.377 for the original division of the land, any  
14 agreement entered into for a required improvement pursuant to NRS  
15 278.380 for the original division of the land, and the certificates  
16 required by NRS 278.496 and 278.4965. If the map includes the  
17 reversion of any street or easement owned by a city, a county or the  
18 State, the provisions of NRS 278.480 must be followed before  
19 approval of the map.

20 2. The final map of reversion must ~~be:~~

21 ~~—(a) Prepared]:~~

22 (a) *Be prepared* by a professional land surveyor licensed  
23 pursuant to chapter 625 of NRS. The professional land surveyor  
24 shall state in his certificate that the map has been prepared from  
25 information on a recorded map or maps that are being reverted. The  
26 professional land surveyor may state in his certificate that he  
27 assumes no responsibility for the existence of the monuments or for  
28 correctness of other information shown on or copied from the  
29 document. The professional land surveyor shall include in his  
30 certificate information which is sufficient to identify clearly the  
31 recorded map or maps being reverted.

32 (b) ~~[Clearly]~~ *Be clearly* and legibly drawn in black permanent  
33 ink upon good tracing cloth or produced by the use of other  
34 materials of a permanent nature generally used for such a purpose in  
35 the engineering profession. Affidavits, certificates and  
36 acknowledgments must be legibly stamped or printed upon the map  
37 with black permanent ink.

38 3. The size of each sheet of the final map must be 24 by 32  
39 inches. A marginal line must be drawn completely around each  
40 sheet, leaving an entirely blank margin of 1 inch at the top, bottom  
41 and right edges, and of 2 inches at the left edge along the 24-inch  
42 dimension.

43 4. The scale of the final map must be large enough to show all  
44 details clearly and enough sheets must be used to accomplish this  
45 end.



1 5. The particular number of the sheet and the total number of  
2 sheets comprising the final map must be stated on each of the sheets  
3 and its relation to each adjoining sheet must be clearly shown.

4 **6. Each future conveyance of the reverted property must**  
5 **contain a metes and bounds legal description of the property and**  
6 **must include the name and mailing address of the person who**  
7 **prepared the legal description.**

8 **Sec. 64.** NRS 502.075 is hereby amended to read as follows:

9 502.075 The Division shall issue to a blind person, as defined  
10 in subsection ~~4~~ 5 of NRS 361.085, a hunting license which:

11 1. Authorizes a person selected by the blind person to hunt on  
12 his behalf if:

13 (a) The person selected is a resident of the State of Nevada and  
14 possesses a valid Nevada hunting license; and

15 (b) The blind person is in the company of or in the immediate  
16 area of the person selected.

17 2. Is issued pursuant and subject to regulations prescribed by  
18 the Commission.

19 3. Contains the word "Blind" printed on the face of the license.

20 **Sec. 65.** NRS 517.213 is hereby amended to read as follows:

21 517.213 1. The county recorder shall include all patented  
22 mines and mining claims in the county on the county map of mining  
23 claims in a manner which clearly distinguishes the patented mines  
24 and mining claims from the unpatented claims.

25 2. When a record of survey filed with the county by a  
26 registered surveyor shows the location of a patented mine or mining  
27 claim, the county recorder shall conform the county map to the  
28 record of survey if there is any discrepancy between the two maps  
29 concerning the location of the mine or claim.

30 3. A county recorder who records a map pursuant to this  
31 section shall, within 7 working days after he records the map,  
32 provide to the county assessor at no charge:

33 (a) A duplicate copy of the map and any supporting documents;  
34 or

35 (b) Access to the digital map and any digital supporting  
36 documents. **The map and supporting documents must be**  
37 **compatible with the information technology used by the county**  
38 **assessor.**

39 **Sec. 66.** NRS 625.370 is hereby amended to read as follows:

40 625.370 1. The charge for filing and indexing any record of  
41 survey is \$17 for the first page plus \$10 for each additional page.

42 2. The record of survey must be suitably filed by the county  
43 recorder, and he shall keep proper indexes of such survey records by  
44 name of tract, subdivision or United States land subdivision.



1 3. A county recorder who records a record of survey pursuant  
2 to this section shall, within 7 working days after he records the  
3 record of survey, provide to the county assessor at no charge:

4 (a) A duplicate copy of the record of survey and supporting  
5 documents; or

6 (b) Access to the digital record of survey and any digital  
7 supporting documents. *The record of survey and supporting*  
8 *documents must be compatible with the information technology*  
9 *used by the county assessor.*

10 **Sec. 67.** 1. This section and sections 1 to 7, inclusive, 9, 11,  
11 13 to 41, inclusive, 43, 45 and 47 to 66, inclusive, of this act  
12 become effective on July 1, 2003.

13 2. Sections 7, 9, 11, 41, 43 and 45 of this act expire by  
14 limitation on June 30, 2004.

15 3. Sections 8, 10, 12, 42, 44 and 46 of this act become effective  
16 on July 1, 2004.

